

JPRS 82110

28 October 1982

East Europe Report

ECONOMIC AND INDUSTRIAL AFFAIRS

No. 2330

POLISH NATIONAL BUDGET FOR 1982

FBIS FOREIGN BROADCAST INFORMATION SERVICE

NOTE

JPRS publications contain information primarily from foreign newspapers, periodicals and books, but also from news agency transmissions and broadcasts. Materials from foreign-language sources are translated; those from English-language sources are transcribed or reprinted, with the original phrasing and other characteristics retained.

Headlines, editorial reports, and material enclosed in brackets [] are supplied by JPRS. Processing indicators such as [Text] or [Excerpt] in the first line of each item, or following the last line of a brief, indicate how the original information was processed. Where no processing indicator is given, the information was summarized or extracted.

Unfamiliar names rendered phonetically or transliterated are enclosed in parentheses. Words or names preceded by a question mark and enclosed in parentheses were not clear in the original but have been supplied as appropriate in context. Other unattributed parenthetical notes within the body of an item originate with the source. Times within items are as given by source.

The contents of this publication in no way represent the policies, views or attitudes of the U.S. Government.

PROCUREMENT OF PUBLICATIONS

JPRS publications may be ordered from the National Technical Information Service, Springfield, Virginia 22161. In ordering, it is recommended that the JPRS number, title, date and author, if applicable, of publication be cited.

Current JPRS publications are announced in Government Reports Announcements issued semi-monthly by the National Technical Information Service, and are listed in the Monthly Catalog of U.S. Government Publications issued by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

Correspondence pertaining to matters other than procurement may be addressed to Joint Publications Research Service, 1000 North Glebe Road, Arlington, Virginia 22201.

28 October 1982

EAST EUROPE REPORT
ECONOMIC AND INDUSTRIAL AFFAIRS

No. 2330

POLISH NATIONAL BUDGET FOR 1982

Warsaw DZIENNIK USTAW in Polish No 20, 17 Jul 82 pp 353-403

[Law: "Budget Law for 1982, Dated 6 July 1982"]

[Text] Article 1. 1. Income of the state budget is set
at the following amount (in thousands of zlotys): 2,400,860,835

Including:

1) payments of enterprises and other economic units	1,511,340,325
2) payments of financial and insurance institutions	169,835,491
3) social insurance premiums	99,552,100
4) payments of units rendering social and cultural services	11,611,686
5) payments of units of the state administration, administration of justice, prosecutor's office, public security, and national defense	12,399,474
6) taxes and fees from nonsocialized economy	18,426,400
7) taxes and fees from the population	17,463,500
8) other income	77,286,859
9) return of rest of budget account of State Vocational Activation Fund	100,000,000
10) return of part of budget accounts and flow of funds from clearing of reserve overestimates	332,945,000
11) additional income discussed in Paragraph 3	50,000,000

2. Expenditures of the state budget are set as follows: 2,555,545,485

Including:

1) financing of enterprises and other economic units	1,197,344,025
2) science	27,070,017
3) education and upbringing	191,368,503
4) culture and art	24,551,000
5) public health, social welfare, physical education and sports, and tourism and recreation	235,396,713
6) social security	293,067,574
7) national defense	182,983,089
8) administration, administration of justice, prosecutor's office, and public security	110,971,783
9) other current expenditures	17,939,325
10) special expenditures not assigned to sections or voivodships	32,170,255
11) expenditures for investments and capital repairs	227,683,201
12) reserves of the Council of Ministers	15,000,000

3. The Council of Ministers is charged with saving additional income amounting to the sum specified in Paragraph 1, Point 11 through the active encouragement of development of market and export production, improved effectiveness of management, due use of instruments of the self-financing system, and other undertakings to increase budget income.

4. The budget shortfall totals 154,684,650 zlotys.

5. The Minister of Finance is authorized to draw credit from the Polish National Bank to cover the budget shortage.

Article 2. In the realm of the central budget, the following figures are set:(in thousands of zlotys):

Income	2,289,708,322
Expenditures	2,444,392,972

including:

Reserves of the Council of Ministers 15,000,000

in keeping with the detailed distribution established in Appendix No 1.

Article 3. 1. For the state enterprises and cooperative organizations a total of 478,576 million zlotys of special subsidies is established to finance the production of goods and the rendering of services sold to domestic customers.

2. The Council of Ministers is authorized to increase the amount set in Paragraph 1 within the framework of the total amount of expenditures established in this law.

3. The Council of Ministers will establish the groups of goods and services covered by budget subsidies.

4. The Minister of Finance will establish the subsidy rates for the goods and services discussed in Paragraph 3.

Article 4. 1. In the realm of the voivodship budgets, the following figures are set for 1982: (thousands of zlotys):

1) shares of central budget income set as a percentage of the value of retail sales and services of socialized units engaged in trade and services: 262,083,586

2) special subsidies 131,025,676

including: special subsidy for investments 93,117,800

3) compensatory subsidies, in keeping with Appendix No 2 24,817,413

2. The amounts of direct income of local budgets coming from the payroll tax, used as a basis for the clearings of accounts discussed in Article 9, Paragraph 2 or Paragraph 3 are specified in Appendix No 3.

3. The Minister of Finance will establish the principles for calculating the shares and transferring from the central budget the subsidies discussed in Paragraph 1.

Article 5. 1. Additional credit to increase the overall amount of the expenditures listed in this law may be approved only by the Sejm of the Polish People's Republic, except for the instances specified in Paragraph 2.

2. The Council of Ministers is authorized to increase budget expenditures to supplement funds for the purchase of rolling stock and vehicles for

urban transport, if these expenditures cannot be covered by the total amount of budget expenditures through the economizing of reserves and the transfer of credit.

3. The transfer of credit among parts and sections of the central budget may be made from budget reserves and in the instances provided for in Article 3, Paragraph 2 and in Article 18.

Article 6. Salaried slots are specified for:

1) state administration included in central budget, administration of justice, and prosecutor's office,

2) state administration included in local budget,

in keeping with Appendix No 4.

Article 7. 1. The following constitutes direct income of the local budgets:

1) payments from state enterprises for which local bodies of state administration, hereinafter called local enterprises, are the founding bodies, and socialized units included in the local budgets, except for the turnover tax on excessive decline in products and other payments which constitute central budget income, by virtue of separate regulations,

2) fees for benefits and services rendered by budget-financed units subordinate to the people's councils and income of an administrative or assets nature collected by these units and agencies of local bodies of the state administration, except for fees for services of public health establishments rendered to foreigners on the basis of foreign-exchange currency and income from sales, administered by the Polish National Bank, of material direct deposits, which constitute central budget income,

3) payments of budget-financed establishments subordinate to the people's councils, or of subsidiary economic units or budget-financed units subordinate to the people's council, in the realm of financial activity in the form of special resources,

4) income from fines and penalties assessed in proceedings in misdemeanor cases, in penal treasury proceedings, and in special administrative proceedings in which the bodies handing down the decisions are local bodies of the state administration or voivodship (in towns with the rank of voivodship: town) commissions handing down decisions in cases of budget discipline violations.

2. In addition to the income mentioned in Paragraph 1, the following are direct income of the local budgets at the basic level:

- 1) real estate tax from economic units; the tax is collected according to the place in which the real estate is located,
 - 2) land tax, except the part subject to transfer to the State Land Fund,
 - 3) payments to the State Land Fund and fees for reclamation, installation of electricity, and construction of water facilities,
 - 4) turnover and income tax from physical and legal parties which are not economic units of the socialized economy, except for taxes from physical and legal parties with a foreign residence or headquarters which conduct economic activity in the Polish People's Republic,
 - 5) taxes on earnings, compensatory taxes, taxes on inheritances and gifts, and taxes and fees collected on the basis of regulations concerning certain local fees and taxes,
 - 6) treasury fees,
 - 7) fees other than those mentioned in points 3, 5, and 6, and in Paragraph 1, point 2, collected by organizational units subordinate to the people's councils at the basic level and by offices of local bodies of the state administration at the basic level,
 - 8) income tax from cooperative banks,
 - 9) unified tax on agrarian circles, agrarian circle cooperatives, and other organizational units in the Central Union of Agricultural Circles and on agricultural producer cooperatives in the Central Union of Agricultural Producer Cooperatives,
 - 10) taxes on social organizations other than agrarian circles and cooperatives, except for payroll taxes,
 - 11) payments collected from water cooperatives and their joint associations,
 - 12) income from the payment of debts from cancelled taxes and from receipts from back payments in compensation for cancelled taxes and equivalent, if they were local budget income prior to their cancellation; this income is treated as surplus to the plan.
3. Beside the income mentioned in Paragraph 1, the following is the income of the individual budgets of the voivodships:
- 1) payment of 70 percent of the payroll tax,
 - 2) payments out of the profit of general savings banks amounting to 0.5 percent of the savings deposits on hand at the end of the year,

3) turnover tax on enterprises running games of chance and clearing with local budgets,

4) other fees, besides those mentioned in Paragraph 1, Point 2, that are collected by the organizational units subordinate to voivodship people's councils or by agencies of local bodies of the state administration at the voivodship level.

4. Direct income of the voivodship budgets also includes shares of central budget income established as a percentage of the value of the retail sales and services of socialized commercial and service units included in the central and local plans.

5. The voivodship people's council may set the shares or compensatory payments of the following:

1) local budgets at the basic level in the income mentioned in Paragraph 3, Points 1-3, and Paragraph 4,

2) the voivodship budget in the income of local budgets at the basic level.

6. If in towns with the rank of voivodship the collection of certain income is focused in a single city-district office, the people's council of that town can establish the shares of this income of the budgets of other city sections and the budget of the town with the rank of voivodship.

7. If the collection of taxes and fees from the field of operation of several administrative units at the basic level is focused in one of these units, the collecting agency transmits the sums collected for the income of the appropriate local budgets. The voivodship people's council can establish the principle for the clearing of the taxes and fees collected in the form of appropriate shares of the sums collected for the various individual administrative units.

Article 8. Budget income which is not the income of local budgets is the income of the central budget.

Article 9. 1. The Minister of Finance will establish the percentage rates of the income discussed in Article 7, Paragraph 4 and the principles for collecting this income, for the budgets of the voivodships by 30 days from the date of the ratification of the state budget.

2. If the income discussed in Article 7, Paragraph 4 does not amount to the sums established in Appendix No 2 or the direct income from part of the payroll tax as specified in Appendix No 3 is not obtained, the Minister of Finance makes up for the shortage up to 99 percent of the amount, out of the central budget.

3. If income from the sources specified in Article 7, Paragraph 4 and direct income from part of the payroll tax exceed the amounts specified in

Appendices 2 and 3, the local budget keeps up to 1 percent of these amounts.

Article 10. 1. Local bodies of the state administration amend the ratified local budgets in keeping with the budget law.

2. If local budgets for 1962 are not approved before the budget law goes into effect, the people's councils will approve them within 30 days of the date the law goes into effect, dividing up the income and expenditures into sections and parts.

3. The amounts specified in Appendices Nos 2 and 3 are binding on the voivodship budgets.

4. The amounts of special subsidies for investments, other special subsidies, and compensatory subsidies, shares in the direct income of local budgets, and the amounts of compensatory payments to be contributed, as implied by the resolutions concerning the budget made by the voivodship people's councils, are binding on local budgets at the basic level.

5. In the local budgets approved, the source for covering expenditures may also be found in the budget surplus of previous years, taking into account the regulation of Article 14, Paragraph 1.

6. The regulations of Paragraphs 3-5 also apply in the event of the ratification of the voivodship budget on the basis of the budget law draft presented by the Council of Ministers to the Sejm or of the basic level budget on the basis of the voivodship budget draft presented by the voivodship governor to the voivodship people's council.

7. In the instance specified in Paragraph 6, the local bodies of the state administration amend the budget as it is being implemented, to reflect the changes implied by the budget law or the budget resolution of the voivodship people's council.

8. Decisions concerning the amendments discussed in Paragraphs 1 and 7 should be presented to the people's council at the next session.

Article 11. A budget reserve for unexpected expenditures is established in the local budget and amounts to 0.5 percent of ongoing expenditures.

Article 12. 1. Local bodies of the state administration are obliged to exercise ongoing surveillance over the maintenance of budget balance, to insure timely creation of income, and to prevent expenditures which would exceed the amount of the income and assets obtained for the local resource fund.

2. In cooperation with the Chairman of the Polish National Bank, the Minister of finance establishes the principles and frequency of bank supervision to see that the local budgets remain in balance.

3. If it turns out that the local budget at the lowest level is not keeping in balance, the local body of the state administration issues a request to grant a repayable cash grant out of the voivodship resource fund.

Article 13. 1. In the event of the mobilization of installations and equipment after the deadline planned, the funds provided in the local budgets for 1982 to carry out tasks in these installations and facilities are subject to a corresponding reduction, and the amount by which the funds are reduced is to be transferred to the central budget by the end of December 1982.

2. The Minister of Finance will determine the types of installations (facilities) and the principles for the clearing of accounts discussed in Paragraph 1.

Article 14. 1. From the local budget surplus achieved in 1980,

1) funds derived unused special subsidies are transferred to the central budget,

2) a deduction is made for the local reserve fund in the amount of one quarter of the income realized over and above that planned, with the reservation of Article 15, Paragraph 2.

2. The people's councils have at their disposal the rest of the local budget surplus and allocate it to finance additional current economic, social, and cultural needs and other current local needs, and also to additionally finance capital repairs and support social volunteer projects.

Article 15. 1. The local reserve fund is the cash reserve of the individual local budget.

2. The local reserve fund may not exceed 5 percent of the planned current expenditures of the local budget.

3. The local reserve fund may be allocated to:

1) initially supply local enterprises and plants (teams) engaged in construction and remodelling with assets in circulation and cover these units' shortages of assets in circulation,

2) grant repayable cash allowances to budget-financed establishments,

3) cover an individual local budget's shortfall at the end of the year.

The reserve fund of a voivodship may be allocated, in addition, to grant during the year repayable cash allowances to local budgets at the lowest level and to cover shortages in these budgets, if they cannot be covered out of their own reserve funds.

4. The decision to allocate the local reserve fund to cover budget shortages and for the purposes mentioned in Paragraph 3, Point 1 is made by the appropriate people's council, and the decision to make repayable cash grants out of this fund is made by the local body of the state administration.

Article 16. The people's council determines the scope and deadline for the local body of the state administration to present information concerning changes in the budget.

Article 17. Besides the instances listed in Article 84, Paragraph 2 of the Budgetary Law, the following are instances of the violation of budget discipline:

- 1) unconscientious keeping of accounting records, the filing of untrue financial reports, or the tardy filing of these reports,
- 2) accumulation and maintaining of excessive or unnecessary reserves,
- 3) exceeding authority to make changes in the budget or financial plan of units and budget-financed establishments,
- 4) failure of budget financed establishments, auxiliary economic units, or budget-financed units to send the budget payment due in full and on time, in the realm of financial activity in the form of special funds.

Article 18. The Minister of Finance is authorized to:

- 1) make appropriate recalculations and transfers of income and expenditures of the central budget and shares of subsidies and payments of part of the payroll tax specified for the voivodships in Appendices Nos 2 and 3 in the event that during the budget year changes are made in organization, prices, rates and wages, or tax rates, and principles of the self-financing system for enterprises and other organizational units,
- 2) transfer undistributed income in the central budget to particular parts of that budget, in keeping with the development of the situation and the financial results of the units of the socialized economy,
- 3) in the event of organizational changes, reduce or increase the number of salaried positions in the supreme, central, and local bodies of the state administration and bodies of the administration of justice, within the framework of the established total number of salaried positions,
- 4) reduce or expand budget credit as the result of monitoring price change effects,

if this does not bring about an increase in the total amount of credit established in this law, with the simultaneous transmission of the recal-

culations made for the information of the Sejm commissions directly involved and the Supreme Chamber of Control,

5) increase budget expenditures with allocation for an increase in the lowest earnings, pensions, retirement pay, and benefits and for social assistance and cover these expenditures out of additional income.

Article 19. Within the framework of budget-financed expenditures allocated for investments, the Minister of Finance is authorized to increase or reduce subsidies for investments for ministries, central offices, and voivodship offices, if, in the course of executing the investment it turns out that the calculation of outlays in 1982 prices fell at a level different from that assumed when the investment financing plan was drawn up.

Article 20. The Minister of Finance is authorized to do the following:

1) reduce or increase the compensatory subsidy for voivodship budgets in connection with a change in the tax assessed on real estate from economic units and in the event of major alterations in the regional structure of the income from the payroll tax in relation to the projection in Appendix No 3,

2) reduce the compensatory subsidy for voivodship budgets in connection with distribution to voivodships of undistributed sums of income from taxes received from physical and legal persons which are not units of the socialized economy.

Article 21. The Minister of Finance is authorized to accept in the centralized account of the Ministry of Finance at the Polish National Bank the remaining funds derived from the overestimation of reserves in connection with the change in the sale prices of raw and other materials and of other means of production from state enterprises and in connection with certain eliminated funds of industrial associations of these enterprises, and to allocate these funds for the following:

1) repayment of bank credit advanced in 1981 in connection with the rise in sale prices,

2) meeting obligations to banks with regard to clearing from previous years and amortization of credit used for investments which have been entirely given up,

3) supplementing state enterprise funds and providing other subsidies for these enterprises,

4) financing transfers of fixed assets from the cooperative network to state enterprises.

2. The Minister of Finance is authorized to accept for the account mentioned in Paragraph 1 those funds derived from the overestimation of reserves in connection with the change in the sale price of raw and other materials and of other means of production from cooperatives and their unions and from social organizations conducting economic activity, up to 50 percent of the results of the overestimation of these reserve stocks.

3. Socialized trade unions pay the central budget 70 percent of the results of the overestimation of reserve stocks in connection with the change in the prices of goods for which official and regulated prices have been established.

Article 22. 1. With the exception of the banks and the State Insurance Enterprise, the state enterprises and also cooperative organizations along with social organizations in the realm of the economic activity conducted, hereinafter called economic units, make contributions on behalf of the State Vocational Activation Fund, in connection with the tax on the increase in mean remuneration paid as part of costs in 1982 in comparison with 1981 as well as remuneration in the form of bonuses and awards paid out of distributed profit.

2. The tax or charge discussed in Paragraph 1 is paid out of distributed profit less the deduction for the reserve fund, except that the amount of the tax on bonuses and awards paid reduces the workforce fund.

3. Funds expended to increase the remuneration paid as part of the cost of operation are taxed according to the following table:

Item	Percentage Increase in Mean Remuneration	Percentage Tax Rate on Amount of Increase in Mean Remuneration
1	up to 3 percent	0 percent
2	from 3 to 4 percent	25 percent
3	from 4 to 5 percent	50 percent
4	from 5 to 6 percent	75 percent
5	from 6 to 7 percent	100 percent
6	from 7 to 8 percent	200 percent
7	over 8 percent	400 percent

4. Mean remuneration is established as the quotient of the sum of outlays for remuneration during the year and the average employment during the given year.

5. In calculating the tax discussed in Paragraph 3, the percentage of the mean increase in remuneration is reduced by the percentage of decline in average employment in 1982 compared to 1981, but not more than 5 percent.

6. The tax discussed in Paragraph 1 is also to be paid when the economic unit suffers a loss.

7. Remuneration for bonuses and awards paid out of distributed income is subject to a tax depending on the percentage relationship between the amount of the mean bonus and award per employee in 1982 and the amount of mean remuneration paid in 1981, according to the following table:

Item	Amount of Average Bonus and Award in Relation to Mean Remuneration 1981	Percentage Tax Rate on Size of Rise in Mean Remuneration
1	up to 7 percent	0 percent
2	from 7 to 8 percent	200 percent
3	over 8 percent	400 percent

8. Calculation of the total amount of the tax discussed in Paragraph 1 is made by the compound method, multiplying the amount of the increase in mean remuneration by the mean number of employees.

9. In specially justified cases, the Council of Ministers may reduce the tax discussed in Paragraph 1.

Article 23. 1. The economic units make an annual clearing of the amount of tax to be sent to the State Vocational Activation Fund on the basis of accounting data concerning the expenditures for remuneration and for bonuses and awards out of profit, as well as reporting concerning employment.

2. The economic units make the calculated tax payments to the State Vocational Activation Fund according to the following schedule:

1) the amount due owing to the rise in remuneration paid as part of costs is sent in each quarter, at the same time filing with the financing bank the need for the last remuneration payment for the last month of the quarter to which the payment due applies,

2) the amount due owing to the bonuses and awards paid out of distributed profit is sent along with reporting to the financing bank the need for the payment of these bonuses and awards.

3. The basis for establishing the increase in remuneration paid during 1982 as a part of costs and the payment due is the difference between the amount of mean remuneration paid and calculated in compound fashion from the beginning of the year to the end of the quarter for which the payment is due, on the one hand, and the amount of mean remuneration in 1981, on the other.

4. The basis for setting the tax paid on bonuses and premiums paid out of distributed profit during the year is the percentage of the amount of the bonuses and award as a ratio of mean remuneration in 1981

5. The payment in 1982 of bonuses and awards out of distributed profit may occur only within the limit of the profit obtained in accrued calculations since the beginning of the year, following previous deductions from that profit for the reserve fund, payments of contributions to the State Vocational Activation Fund, and payments of investment credit installments falling due for the previous period.

Article 24. 1. Part of the surplus from the annual calculation of the income of the State Vocational Activation Fund in excess of the fund's expenditures are kept to cover expenditures in 1983, but not more than 25 percent of the expenditures planned for 1982. The rest of the monies in this fund represent an account in the state budget.

2. The Minister of Labor, Wages, and Social Affairs, who disposes of the fund, transfers the current excess of income over expenditures each quarter to the state budget, being guided by the ratified plan for the fund's income and expenditures for 1982 and the course of its implementation.

Article 25. The financial resources and obligations of the Vocational Activation Fund are subject to transfer to the State Vocational Activation Fund.

Article 26. 1. State agricultural enterprises and state farms pay the amounts due as discussed in Article 22, Paragraph 1 beginning with fiscal year 1982/1983. The Minister of Labor, Wages, and Social Affairs, in agreement with the Minister of Finance and the Minister of Agriculture and Food Economy, determines the scale of the obligation, the detailed principles of payment, and the ways these funds are to be utilized.

2. Cooperative organizations, social organizations carrying on economic activity, and other economic units previously not obliged to make payments on behalf of the Vocational Activation Fund make payments to the State Vocational Activation Fund beginning the third quarter of 1982. As a basis for calculating the rise in remuneration, the latter half of 1982 will be used as a period of comparison in relation to the first half of 1982.

Article 27. The Minister of Labor, Wages, and Social Affairs, in agreement with the Minister of Finance, will specify the detailed principles for establishing the increase in remuneration, the size of the obligation and their payment on behalf of the State Vocational Activation Fund.

Article 28. The Council of Ministers will increase the amount of social security contributions from 25 percent to 33 percent of the payroll fund to partially make up the shortfall in the funding for social security.

Article 29. 1. Physical persons along with legal persons not units of the socialized economy and other organizational units without legal identity who conducted wage-earning activity in 1981 or are doing so in 1982 in the realm of crafts and trade, domestic commerce, or the gastronomic industry and pay income and turnover taxes in lump sums or make treasury

contributions for performing work in the crafts and trades or are temporarily exempt from these taxes (treasury payment) are required to make an ad hoc additional income tax payment for the difference in the value of the raw and other materials and the equipment and goods in trade related to the change in prices.

2. The Minister of Finance may issue an ordinance to grant an exemption from making the payment to groups of persons who usually do not have raw and other materials or other equipment of any great value, owing to the type of wage-earning activity they conduct.

3. The payment amounts to the following:

1) from persons conducting activity without employing employees or employing not more than two employees as of 1 January 1982:

a) making a treasury payment for performance of work
in the crafts and trades 3,000 zlotys,

b) paying income and turnover tax or temporarily exempt from these taxes and from treasury payments 6,000 zlotys,

2) from persons performing activity which involves the employment of more than two employees as of 1 January 1982 -- the amount specified in Point 1, letter b), plus one-third for each employee over two employees.

4. Payment from persons with a place of residence or headquarters abroad and from persons with foreign citizenship and permanent residency card for the Polish People's Republic performing the activity described in Paragraph 1 and conducting commercial bookkeeping, if they were temporarily exempt of the income tax, amounts to 50 percent of the difference between the value of the inventory of raw and other materials, partly-finished products, finished goods, and goods in trade as of 1 January 1982, according to the prices in effect after that, on the one hand, and the value of that inventory according to the sale or production price. In establishing the difference between these values, raw and other materials acquired using convertible currency are excluded.

5. The additional payment of the income tax discussed in Paragraph 1 is made without further notification by 31 August 1982.

Article 30. 1. An ad hoc stability tax is introduced for those units of the socialized economy obtaining a profit in excess of 10 percent of the processing costs. In making the calculation, the income tax due and the payment of investment credit installments due are subtracted from the profit figure.

2. In relation to the rest of the profit, after the deductions specified in Paragraph 1, the ad hoc stability tax amounts to the following:

1) 30 percent, if the remainder does not exceed 25 percent of processing costs,

2) 40 percent, in other cases.

3. The Council of Ministers

1) defines the principles for making the calculations and the manner of clearing for the ad hoc stability tax, taking into account the exclusion of bonuses for the first half of the year, amounting to the equivalent of 4.25 percent of earnings, from the tax basis in those cooperatives which create the bonus fund out of profit,

2) may reduce the ad hoc stability tax, if the budget income from units of the socialized economy will exceed the provisions of this law.

Article 31. The statutory fund of the Polish National Bank is not supplemented out of the bank's profit obtained in 1982.

Article 32. The Minister of Finance and the Minister of Price Affairs are charged with increasing their supervision and monitoring of the structuring of costs in the enterprises and with giving particular attention to enterprises that enjoy budget subsidies.

Article 33. 1. The regulations of the law concerning

1) the voivodship people's councils also apply to the people's councils of cities with the rank of voivodship,

2) voivodship governors also apply to city managers of cities with the rank of voivodship.

2. Wherever the law talks about local budgets at the lowest level, this is understood to mean the budgets of cities, city-sections, and gminas [parishes] (towns and gminas).

Article 34. In 1982, Article 5, Paragraph 2, Point 1 will not apply in the realm of local budgets; Articles 16-21, Article 39, Paragraph 4; Article 40, Paragraphs 1 and 2; and Article 43, Paragraph 1, Point 2 will not apply in the realm of the local budget's division into parts; Article 43, Paragraph 2; Article 44, Paragraph 1; Article 57, Article 59, Paragraph 1; Article 61, Article 63, and Article 67, Paragraph 1 will not apply in the realm of transfer of credit between parts, and Articles 75-78 will not apply, with respect to the budget law of 25 November 1970 (DZIENNIK USTAW, No 29, Item 244).

Article 35. 1. The law is effective as of promulgation with force retroactive to 1 January 1982, with the following exceptions:

Articles 22-24 and 26-28 are effective as of 1 July 1982,

Article 25 is effective after the ratification of the law on the State Vocational Activation Fund.

2. Up until the effective date of the law on the State Vocational Activation Fund, economic organizations other than those specified in Paragraph 3 are obliged to make payments of taxes on the increase in remuneration, and this money goes to the State Vocational Activation Fund, in keeping with Article 22, Paragraph 1, and they will pay into the existing Vocational Activation Funds the amount due thereby according to Articles 22 and 23 of this law according to the principles specified therein.

3. Invalid cooperatives will pay the tax on remuneration increases as established in keeping with the regulation of Paragraph 2, paying into the appropriate centralized funds for the protection of jobs of persons employed in invalids' cooperatives, created by the central cooperative unions.

4. The Minister of Labor, Wages, and Social Services, in agreement with the Minister of Finance, will designate the detailed specific principles for making payments in 1982 of taxes on the increase in mean remuneration to the Vocational Activation Fund in the economic units mentioned in Article 26, Paragraph 2.

5. The needs of the economic units specified in Article 26, Paragraph 2, with the exception of the units described in Paragraph 3, are financed out of the resources of the Vocational Activation Fund according to the principles adopted in state enterprises.

6. Special subsidies for state enterprises in which the following needs occur are financed out of the Vocational Activation Fund:

- 1) temporary suspension of production, or
- 2) change in the structure of employment and production as the result of the permanent suspension of previous production.

The Minister of Finance and the Minister of Labor, Wages, and Social Affairs will determine the financing principles and methods.

7. The regulations of Article 1, Paragraph 1, Point 9 and Article 24 apply respectively to the principles of disposing of the funds accumulated in the account of the Vocational Activation Fund.

Chairman of the Council of State: H. Jablonski
Secretary of the Council of State: E. Duda

Appendix No 1 to the Budgetary Law for the Year 1982
(Item 148)

BUDGET FOR THE YEAR 1982 BY DIVISION OF THE GOVERN-
MENT ADMINISTRATION

Section		Item	Income	Expendi- tures
No	Item	No	(in thousands of zlotys)	
PART 01 OFFICE OF THE SEJM AND OFFICE OF THE COUNCIL OF STATE				
	GRAND TOTAL	1	2,500	896,132
91	STATE ADMINISTRATION including:	2	2,500	389,980
	Central units	3	2,500	254,734
77	SCIENCE (Scientific libraries)	4		12,650
89	MISCELLANEOUS ACTIVITY (Social Organizations)	5		314,942
00	INVESTMENTS AND CAPITAL REPAIRS	6		178,500
	Investments	7		144,810
	Capital repairs	8		33,750
	SUBSIDIARY ECONOMIC UNITS AND SPECIAL RESOURCES			
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	1	13,000	13,000
	SPECIAL RESOURCES			
	Income and expenditures	2	10,000	10,000
PART 02 SUPREME CHAMBER OF CONTROL				
	GRAND TOTAL	1	8,628	408,191
91	STATE ADMINISTRATION including: Central units	2	6,000	396,219
		3	6,000	394,228
80	VOCATIONAL EDUCATION (Course-training centers)	4	2,628	8,252

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
89	MISCELLANEOUS ACTIVITY (Separate tasks)	5		20
00	INVESTMENTS	6		3,700
	SPECIAL RESOURCES			
	Income and expenditures including:	1	1,800	1,800
	Payment to the budget	2		20
PART 03	SUPREME COURT			
	GRAND TOTAL	1	550	74,871
92	ADMINISTRATION OF JUSTICE including:	2	550	73,888
	Chief judiciary units	3	550	72,617
81	HIGHER EDUCATION (Instruction Activity)	4		30
89	MISCELLANEOUS ACTIVITY (Separate tasks)	5		40
00	INVESTMENTS	6		913
PART 04	PROSECUTOR GENERAL OF THE POLISH PEOPLE'S REPUBLIC			
	GRAND TOTAL	1	49,785	1,626,446
92	ADMINISTRATION OF JUSTICE AND PROSECUTOR'S OFFICE including:	2	23,100	1,521,742
	Chief Prosecution units	3	500	95,312
	Voivodship and regional prosecutor's offices	4	22,600	1,404,776
01	ECONOMIC ACTIVITY (Subsidies for subsidiary economic units)	5		450
77	SCIENCE (Institute for Problems of Criminality)	6	170	11,372

Section No	Item	Item No	Expendi- tures	
			Income	(in thousands of zlotys)
80	VOCATIONAL EDUCATION (Course-train- ing centers)	7		74
81	HIGHER EDUCATION	8		750
	Instruction activity	9		150
	Scholarship assistance	10		600
89	MISCELLANEOUS ACTIVITY (Separate tasks)	11		250
00	INVESTMENTS AND CAPITAL REPAIRS	12	26,515	91,808
	Investments	13	16,153	37,898
	Capital repairs	14	10,362	53,910
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	1	1,620	1,620
	Including: budget subsidy	2	450	
PART 05	OFFICE OF THE COUNCIL OF MINISTERS			
	GRAND TOTAL	1	286,923	948,150
91	STATE ADMINISTRATION	2	1,800	470,329
	Including: Central units	3	1,800	316,171
01	ECONOMIC ACTIVITY	4	107,623	127,116
	Budget-financed tasks and units	5	100,000	10,000
	State enterprises	6	7,623	117,116
	including:			
	Tax on Payroll fund	7	7,295	
77	SCIENCE (Research units)	8	4,700	72,992
89	MISCELLANEOUS ACTIVITY (Social organi- zations)	9	150,000	48,500
00	INVESTMENTS AND CAPITAL REPAIRS	10	22,800	229,213
	Investments	11	22,800	204,463
	Capital repairs	12		24,750

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	SUBSIDIARY ECONOMIC UNITS AND SPEC- IAL RESOURCES			
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	1	440,000	440,000
	SPECIAL RESOURCES			
	Income and expenditures	2	42,000	42,000
PART 06	PLANNING COMMISSION OF THE COUNCIL OF MINISTERS			
	GRAND TOTAL	1	24,021	364,431
91	STATE ADMINISTRATION including:	2	4,005	279,128
	Central units	3	3,500	243,429
01	ECONOMIC ACTIVITY			
	Government Central Computerized Infor- mation Planning System Center	4	20,006	41,003
77	SCIENCE including:	5	10	43,984
	Research units	6	10	29,460
	Financing of research considered to be key problems (subsidy for research fund)	7		14,000
80	VOCATIONAL EDUCATION (Course training centers)	8		76
81	HIGHER EDUCATION (Instruction-upbring- ing activity)	9		200
89	MISCELLANEOUS ACTIVITY (Separate tasks)	10		40
PART 07	MINISTRY OF SCIENCE, HIGHER EDUCATION, AND TECHNOLOGY			
	GRAND TOTAL	1	2,487,084	40,534,860
77	SCIENCE	2	60,000	6,136,780

Section No	Item	Item No	Income	Expendi- tures
			(in thousands of zlotys)	
	Ministry and branch research units	3	9,323	37,000
	Scientific-Technical and Economic Information Center	4	6,000	81,000
	Financing of research considered key and ministry-branch problems and re- search in institutions of higher education	5		1,587,817
	Bonuses for completing research and development projects	6		13,500
	Reserves	7		2,100,000
81	HIGHER EDUCATION	8	1,755,558	31,262,894
	Instruction and upbringing activity	9	1,605,000	21,925,575
	Scholarship assistance	10		1,790,000
	Student dormitories and cafeterias	11		4,186,790
	Other benefits for students	12		236,700
	Miscellaneous activity	13	150,558	3,123,829
	including:			
	Subsidies for capital repairs to institutions of higher education	14		2,647,000
	Reserves	15		150,000
01	ECONOMIC ACTIVITY	16	671,156	147,051
	State enterprises	17	671,156	173,000
	including:			
	Income tax	18	418,096	
	Tax on payroll fund	19	211,300	
	Depreciation payments	20	41,760	
	Subsidies for enterprises	21		113,000
	Budget-financed tasks	22		4,051
80	VOCATIONAL EDUCATION (Course training centers)	23		305
89	MISCELLANEOUS ACTIVITY	24		367,090
	Social organizations	25		303,779
	Separate tasks	26		13,320
	Reserves	27		50,000
91	STATE ADMINISTRATION	28	370	96,640
	including:			

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	Central units	29	370	87,526
00	INVESTMENTS AND CAPITAL REPAIRS	30		2,524,100
	Investments	31		2,497,250
	Capital repairs	32		26,850
	INSTITUTIONS OF HIGHER EDUCATION, RESEARCH UNITS, BUDGET-FINANCED ESTABLISHMENT, SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES			
	INSTITUTIONS OF HIGHER EDUCATION			
	Income and costs including:	1	31,500,000	31,500,000
	Budget subsidy	2	27,964,565	
	RESEARCH UNITS			
	Income and costs including:	3	463,545	437,588
	Budget subsidy	4	37,000	
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures including:	5	197,490	196,650
	Budget subsidy	6	90,020	
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures including:	7	6,631	6,631
	Payment to budget	8		640
	SPECIAL RESOURCES			
	Income and expenditures	9	9,076	2,754
PART 08	MINISTRY OF FINANCE			
	GRAND TOTAL	1	186,780,967	18,055,662

Section No	Item	Item No	Expendi- Income tures (in thousands of zlotys)	
94	FINANCE AND INSURANCE	2	186,150,881	12,819,169
	Banks and other financial and credit institutions	3	164,757,091	600,987
	Payments out of profits	4	13,188,553	
	Income tax	5	29,699,648	
	Tax on payroll fund	6	290,334	
	Shares and dividends	7	1,578,556	
	Lotteries and games of chance	8	78,310	
	Foreign credit activity	9	20,025,000	12,200,000
	Property and personal insurance establishments	10	1,233,230	
	Miscellaneous activity	11	57,250	18,182
91	STATE ADMINISTRATION	12	47,762	2,488,402
	Central units	13	2,610	136,035
	Foreign posts	14		8,680
	Scientific-technical and economic foreign cooperation	15		11,403
	Local units	16	802	2,248,096
	Miscellaneous activity	17	44,350	84,188
01	ECONOMIC ACTIVITY	18	280,272	2,351,738
	State enterprises including:	19	280,120	
	Turnover tax	20	16,000	
	Income tax	21	190,000	
	Tax on payroll fund	22	46,000	
	Depreciation payments	23	24,657	
	Budget-financed tasks and units	24	152	1,738
	Subsidies for Commerce Bank for the coefficient differences in non-commercial liabilities	25		2,000,000
	Subsidies for Polish National Bank for refund of guarantee premiums on housing deposits	26		350,000
77	SCIENCE including:	27	51,000	85,033
	Research units	28		21,562
	Scientific associations	29	51,000	62,946

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
80	VOCATIONAL EDUCATION (Center for the Continuing Education of Ministry of Finance Staff)	30	52	5,380
81	HIGHER EDUCATION	31		445
	Instruction and upbringing activity	32		185
	Scholarship assistance	33		260
89	MISCELLANEOUS ACTIVITY including:	34	21,000	96,197
	Social organizations	35	21,000	95,354
	Separate tasks	36		593
99	INCOME FROM NONSOCIALIZED ECONOMY AND FROM THE POPULATION (Taxes on Foreign Posts)	37	230,000	
00	INVESTMENTS, CAPITAL REPAIRS, AND MISCELLANEOUS CLEARING OF ACCOUNTS including:	38		209,298
	Investments	39		67,748
	Capital repairs	40		51,550
	SPECIAL RESOURCES AND RESEARCH UNITS			
	SPECIAL RESOURCES			
	Income and expenditures	1	662	662
	RESEARCH UNITS			
	Income and costs	2	50,733	46,938
PART 09	MINISTRY OF LABOR, WAGES, AND SOCIAL AFFAIRS			
	GRAND TOTAL	1	199,772,251	281,183,822
94	FINANCE AND INSURANCE	2	99,604,620	279,702,910
	Central Social Security Agency	3		169,095
	Local Social Security Agency offices	4		1,991,211
	Other social security institutions	5		198,250
	Subsidies for retirement fund, farmers' retirement fund, and alimony fund	6		78,930,500
	Family benefits with compensation	7		155,508,470

Section No	Item	Item No	Expendi- Income tures (in thousands of zlotys)	
	Other nonrecurring benefits and ser- vices	8		41,940,680
	Sanatorium and climatic treatment for insured persons	9		91,500
	Miscellaneous activity including:	10	99,604,620	873,204
	Social security premiums from:			
	Socialized economy	11	97,697,000	
	Nonsocialized economy	12	1,855,100	
01	ECONOMIC ACTIVITY (Printing houses)	13	10,486	115,363
77	SCIENCE including:	14	3,380	155,685
	Ministry and branch research units	15	3,380	17,637
	Financing research considered govern- ment, key, and ministry problems	16		133,000
80	VOCATIONAL EDUCATION	17	4,800	44,025
81	HIGHER EDUCATION (Scholarship aid)	18		220
86	SOCIAL WELFARE (Vocational activation fund)	19		600,000
89	MISCELLANEOUS ACTIVITY	20		15,866
	Local orientation outlets and voca- tional counselling centers	21		15,866
	Separate tasks	22		20
91	STATE ADMINISTRATION including:	23	148,965	150,046
	Central units	24	20	78,425
	Foreign scientific-technical and economic cooperation	25	148,900	67,973
00	INVESTMENTS, CAPITAL REPAIRS, AND VARIOUS CLEARINGS OF ACCOUNTS	26	100,000,000	399,687
	Budget account of remainder of State Vocational Activation Fund	27	100,000,000	
	Investments	28		375,017
	Capital repairs			24,670

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
SPECIAL-PURPOSE FUNDS, SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES AND RESEARCH UNITS				
RETIREMENT FUND				
	Income and expenditures	1	328,769,500	346,346,600
	Social security premiums from:			
	Socialized economy	2	279,241,000	
	Nonsocialized economy	3	2,751,600	
	Employee contributions	4	316,000	
	Miscellaneous income	5	11,137,500	
	Budget subsidy	6	35,323,400	
	Pensions and annuities	7		229,507,000
	Funeral allowances and other benefits	8		2,254,000
	Compensation and adjustments for price increases (indexing)	9		114,585,600
FARMERS' RETIREMENT FUND				
	Income and expenditures	10	46,088,500	45,366,100
	Farmers' contributions	11	3,350,000	
	Budget subsidy	12	42,737,000	
	Miscellaneous income	13	1,500	
	Pensions and annuities	14		17,542,200
	Other fixed cash benefits	15		5,430,500
	Contribution refunds	16		800
	Subsistence and other nonrecurring accident benefits	17		1,067,500
	Price increase adjustments (indexing)	18		21,425,100
ALIMONY FUND				
	Income and expenditures	19	2,017,000	1,352,400
	including: budget subsidy	20	870,100	
	Price increase adjustments (indexing)	21		260,100
STATE VOCATIONAL ACTIVATION FUND				
	Income and expenditures	22	150,000,000	150,000,000
	including:			
	Budget fund of remaining resources	23		100,000,000
	Budget subsidy	24	600,000	

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	25	33,824	33,824
	SPECIAL RESOURCES			
	Income and expenditures including:	26	334,002	324,225
	Contribution to budget	27		148,900
	Budget subsidy	28	32,662	
	RESEARCH UNITS			
	Income and costs	29	61,782	56,647
PART 11	MINISTRY OF MINING AND POWER INDUSTRY			
	GRAND TOTAL	1	85,645,739	112,565,214
01	ECONOMIC ACTIVITY	2	85,405,300	108,587,292
	State enterprises including:	3	85,405,300	98,065,000
	Turnover tax	4	120,000	
	Income tax	5	45,584,000	
	Tax on payroll fund	6	34,500,000	
	Depreciation payments	7	4,174,000	
	Unlimited product subsidies	8		41,889,000
	Refund of accumulations	9		55,500,000
	Budget-financed tasks and units	10		10,522,292
77	SCIENCE	11	237,995	1,488,082
	Ministry and branch research units	12	237,995	
	Financing of research considered government and key problems	13		1,458,100
	Bonuses for completion of research and development projects	14		29,982
80	VOCATIONAL EDUCATION including:	15	1,305	1,210,639
	Basic schools and their equivalent	16	15	452,381
	Plant schools	17		110,306
	Technical schools and secondary vocational schools	18	785	279,976

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	Post-secondary vocational schools	19	95	22,599
	Course-training and continuing- education centers	20	125	39,448
	Boarding schools and scholarships for vocational-school pupils	21	275	272,720
81	HIGHER EDUCATION (Instruction and Upbringing Activity)	22		76
83	CULTURE AND ART (Museums)	23		12,068
89	MISCELLANEOUS ACTIVITY (Separate tasks)	24		76,950
91	STATE ADMINISTRATION including:	25	1,139	172,804
	Central units	26	1,139	136,670
	Foreign scientific-technical coopera- tion	27		32,231
00	INVESTMENTS AND CAPITAL REPAIRS	28		1,017,309
	Investments	29		963,434
	Capital repairs	30		53,875
	SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES, AND RESEARCH UNITS			
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	1	15,540	15,540
	SPECIAL RESOURCES			
	Income and expenditures	2	57,272	59,104
	RESEARCH UNITS			
	Income and costs	3	4,450,861	4,224,111
PART 13	MINISTRY OF METALLURGY AND ENGINEERING INDUSTRY			
	GRAND TOTAL	1	212,697,340	53,596,496
01	ECONOMIC ACTIVITY	2	212,214,000	48,383,771

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	State enterprises including:	3	212,214,000	47,700,000
	Turnover tax	4	40,000,000	
	Income tax	5	116,000,000	
	Depreciation payments	6	22,214,000	
	Tax on payroll fund	7	29,700,000	
	Financing of losses	8		35,000,000
	Unlimited product subsidies	9		11,400,000
	Budget-financed units	10		683,771
77	SCIENCE including:	11	481,200	3,625,646
	Ministry research units	12	481,200	
	Financing research considered key problems	13		3,540,000
	Bonuses for carrying out research and development projects	14		80,100
80	VOCATIONAL EDUCATION	15	610	186,705
	Vocational secondary and technical schools	16	400	77,680
	Basic schools and their equivalent	17		792
	Post-secondary vocational schools	18		2,403
	Boarding schools and scholarships for vocational school pupils	19	110	65,086
	Course-training and continuing- education centers	20	100	40,744
81	HIGHER EDUCATION	21		400
89	MISCELLANEOUS ACTIVITY including:	22		208,820
	Separate tasks	23		198,820
91	STATE ADMINISTRATION including:	24	1,530	224,823
	Central units	25	1,530	170,964
	Various units of central adminis- tration	26		8,653
	Foreign scientific-technical and economic cooperation	27		37,809

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
00	INVESTMENTS AND CAPITAL REPAIRS	28		966,331
	Investments	29		943,518
	Capital repairs	30		22,813
	SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES, AND RESEARCH UNITS			
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	1	3,300	3,300
	including: contribution to budget	2		160
	SPECIAL RESOURCES			
	Income and expenditures	3	30,493	30,493
	including: Budget subsidy	4	3,780	
	RESEARCH UNITS			
	Income and costs	5	20,250,000	19,200,000
PART 15	MINISTRY OF CHEMICAL AND LIGHT INDUSTRY			
	GRAND TOTAL	1	276,925,305	40,287,609
01	ECONOMIC ACTIVITY	2	276,814,000	37,865,420
	State enterprises	3	276,814,000	37,395,000
	including:			
	Turnover tax	4	112,500,000	
	Income tax	5	141,900,000	
	Tax on payroll fund	6	10,000,000	
	Unlimited product subsidies	7		33,575,000
	Budget-financed tasks and units	8		470,420
77	SCIENCE	9	108,900	459,512
	Ministry and branch research units	10	108,580	
	Scientific-technical and economic information units	11	320	13,362
	Financing of research considered key problems	12		421,600
	Bonuses for completion of research and development projects	13		24,550

Section No	Item	Item No	Expendi- Income tures (in thousands of zlotys)	
80	VOCATIONAL EDUCATION	14	875	85,329
	Vocational secondary and technical schools	15	40	20,070
	Post-secondary vocational schools	16		2,167
	Boarding schools and scholarships for vocational school pupils	17	150	24,413
	Vocational continuing-education and course-training centers	18	685	38,679
89	MISCELLANEOUS ACTIVITY including:	19	230	58,502
	Separate tasks	20		58,390
91	STATE ADMINISTRATION including:	21	1,300	149,955
	Central units	22	1,300	104,119
	Miscellaneous units of central administration	23		3,211
	Foreign scientific-technical and economic cooperation	24		37,371
00	INVESTMENTS AND CAPITAL REPAIRS	25		1,668,891
	Investments	26		1,667,813
	Capital repairs	27		1,078
	SPECIAL RESOURCES AND RESEARCH UNITS			
	SPECIAL RESOURCES			
	Income and expenditures	1	5,190	4,701
	RESEARCH UNITS			
	Income and costs	2	7,072,000	6,781,000
PART 18	MINISTRY OF CONSTRUCTION AND BUILDING MATERIALS INDUSTRY			
	GRAND TOTAL	1	35,540,850	11,663,252
01	ECONOMIC ACTIVITY	2	35,397,000	10,561,213
	State enterprises including:	3	35,397,000	10,265,000

Section No	Item	Item No	Expendi- tures	
			Income (in thousands of zlotys)	
	Turnover tax	4	1,600,000	
	Income tax	5	17,455,000	
	Tax on payroll fund	6	13,332,000	
	Depreciation payments	7	2,240,000	
	Unlimited product subsidies	8		9,750,000
	Budget-financed units and tasks	9		296,213
77	SCIENCE	10	137,350	803,085
	Ministry and branch research units	11	133,300	
	Scientific-technical and economic information units	12	4,050	32,785
	Financing of research considered government and key problems	13		760,000
	Bonuses for completing research and development projects	14		10,300
80	VOCATIONAL EDUCATION (Course-training and vocational continuing-education centers)	15	2,000	82,121
89	MISCELLANEOUS ACTIVITY (Separate tasks)	16	3,000	33,800
91	STATE ADMINISTRATION including:	17	1,500	129,843
	Central units	18	1,400	107,074
	Ministry Work Standards Center	19		6,770
	Foreign scientific-research and eco- nomic cooperation	20	100	8,240
00	INVESTMENTS AND CAPITAL REPAIRS	21		53,190
	Investments	22		29,485
	Capital repairs	23		23,705
	BUDGET-FINANCED ESTABLISHMENTS, SUB- SIDIARY ECONOMIC UNITS, SPECIAL RE- SOURCEs, AND RESEARCH UNITS			
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures	1	80,985	80,425
	including: budget subsidy	2	32,785	

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures including:	3	22,560	22,363
	Contribution to budget	4		198
	SPECIAL RESOURCES			
	Income and expenditures	5	5,000	19,300
	RESEARCH UNITS			
	Income and costs	6	3,182,700	2,975,700
PART 19	MINISTRY OF AGRICULTURE AND FOOD ECONOMY			
	GRAND TOTAL	1	340,755,084	187,785,881
01	ECONOMIC ACTIVITY	2	340,563,230	169,126,398
	State enterprises including:	3	340,006,000	137,002,000
	Turnover tax	4	309,240,000	
	Income tax	5	15,580,000	
	Tax on payroll fund	6	10,600,000	
	Depreciation payments	7	3,350,000	
	Unlimited product subsidies	8		130,530,000
	Budget-financed tasks and units including:	9	557,230	10,718,244
	Units and tasks of agriculture	10	340,000	5,194,608
	Regional water management districts	11	40,000	5,093,327
	Clearing of accounts in connection with bank credit	12		21,406,154
77	SCIENCE including:	13	177,404	4,407,793
	Ministry and branch research units	14	99,186	940,401
	Financing of research considered government and key problems	15		2,410,000
	Financing of other research	16		1,000,000
	Bonuses for completing research and development projects	17		6,250

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
80	VOCATIONAL EDUCATION (Course- training and continuing education centers)	18	1,850	25,672
81	HIGHER EDUCATION (Instruction and moral training)	19		900
83	CULTURE AND ART (Museums)	20	100	13,305
89	MISCELLANEOUS ACTIVITY (Separate tasks)	21	4,000	64,110
91	STATE ADMINISTRATION including:	22	8,500	490,760
	Central units	23	2,060	153,140
	Foreign scientific-technical and economic cooperation	24	100	180,185
00	INVESTMENTS AND CAPITAL REPAIRS	25		13,656,943
	Investments	26		13,557,813
	Capital repairs	27		99,130
	BUDGET-FINANCED ESTABLISHMENTS, SUB- SIDIARY ECONOMIC UNITS, SPECIAL RE- SOURCEs, SPECIAL-PURPOSE FUNDS, AND RESEARCH UNITS			
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures	1	3,012,300	4,992,300
	including: Budget subsidy	2	2,012,650	
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	3	35,733	35,733
	SPECIAL RESOURCES			
	Income and expenditures	4	16,356	31,351
	WATER MANAGEMENT FUND			
	Income and expenditures	5	1,450,000	1,650,000

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	FUND FOR THE PROTECTION AND RECU- TIVATION OF LAND			
	Income and expenditures	6	910,000	910,000
	RESEARCH UNITS			
	Income and costs	7	4,671,000	4,642,000
	including: Budget subsidy	8	920,000	
PART 20	MINISTRY OF FORESTRY AND TIMBER INDUSTRY			
	GRAND TOTAL	1	33,848,675	6,518,138
01	ECONOMIC ACTIVITY	2	33,812,980	6,101,307
	State enterprises	3	33,780,050	5,853,000
	including:			
	Turnover tax	4	13,900,000	
	Income tax	5	8,239,000	
	Tax on payroll fund	6	6,280,000	
	Depreciation payments	7	1,870,000	
	Unlimited product subsidies	8		2,389,000
	Financing of losses	9		2,500,000
	Budget-financed tasks and units	10	32,930	246,307
77	SCIENCE	11	28,052	79,117
	including:			
	Ministry and branch research units	12	28,052	
	Scientific-technical and economic information centers	13		806
	Financing of research considered government and key projects	14		76,000
	Bonuses for completion of research and development projects	15		2,300
00	VOCATIONAL EDUCATION	16	1,203	119,991
	including:			
	Vocational secondary and technical schools	17	842	45,323
	Post-secondary vocational schools	18	9	1,274
	Boarding schools and scholarships for vocational school pupils	19	379	60,000
	Vocational continuing education and course-training centers	20	73	12,100

Section No	Item	Item No	Expendi- Income tures (in thousands of zlotys)	
			Income	tures
81	HIGHER EDUCATION (Scholarship aid)	21		11
89	MISCELLANEOUS ACTIVITY	22	6,100	20,767
	including: Separate tasks	23		13,250
91	STATE ADMINISTRATION	24	340	62,274
	including:			
	Central units	25	340	56,322
	Foreign scientific-technical and eco- nomic cooperation	26	.	3,391
00	INVESTMENTS AND CAPITAL REPAIRS	27		134,671
	Investments	28		92,941
	Capital repairs			41,730
	SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES, AND RESEARCH UNITS			
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	1	221,493	221,493
	including:			
	Budget subsidy	2	19,489	
	Payment to budget	3		25,371
	SPECIAL RESOURCES			
	Income and expenditures	4	48,633	49,068
	RESEARCH UNITS			
	Income and costs	5	421,058	442,818
PART 21	MINISTRY OF TRANSPORTATION			
	GRAND TOTAL	1	33,734,105	169,112,455
01	ECONOMIC ACTIVITY	2	33,699,727	134,430,285
	State enterprises	3	32,977,961	103,900,113
	including:			
	Income tax	4	15,940,000	
	Turnover tax	5	164,000	
	Tax on payroll fund	6	14,907,344	

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	Depreciation payments	7	818,817	
	Unlimited product subsidy	8		103,894,000
	Budget-financed units and tasks including:	9	721,766	30,530,172
	State public road units	10	620,352	28,231,647
77	SCIENCE	11	7,860	108,264
	Ministry and branch research units	12	7,860	
	Scientific-technical and economic information units	13		6,649
	Financing of research considered to be key problems	14		98,000
	Bonuses for carrying out research and development projects	15		3,615
79	GENERAL EDUCATION AND UPBRINGING including:	16	20	262,640
	Urban preschools	17	15	261,329
80	VOCATIONAL EDUCATION including:	18	6,527	669,666
	Basic schools and equivalent	19	550	31,640
	Plant schools	20	10	80,744
	Vocational secondary and technical schools	21	3,601	280,086
	Post-secondary vocational schools	22	20	6,259
	Boarding schools and scholarships for vocational school pupils	23	40	120,466
	Vocational continuing-education and course-training centers	24	2,306	141,216
81	HIGHER EDUCATION (Instruction and moral training activity)	25		430
83	CULTURE AND ART (Museums)	26	90	7,476
85	PUBLIC HEALTH including:	27	5,000	5,503,670
	General health care	28	1,914	1,721,102
	Clinics and railway hospitals	29	1,974	1,385,167
	Tuberculosis sanatoria	30	333	248,629

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	Preventive care centers and similar facilities	31	29	51,693
	Nurseries	32		54,463
	Health resorts	33	246	427,876
	Prescription drugs for those persons who are eligible to receive them	34	456	1,380,291
89	MISCELLANEOUS ACTIVITY	35	14,110	639,750
	Separate tasks	36	14,100	339,750
	Social organizations	37	10	300,000
91	STATE ADMINISTRATION including:	38	771	105,050
	Central units	39	771	94,215
	Foreign scientific-technical and economic cooperation	40		3,786
94	FINANCE AND INSURANCE including:	41		1,168,340
	Nonrecurring benefits and allowances	42		1,115,000
00	INVESTMENTS AND CAPITAL REPAIRS	43		26,216,884
	Investments	44		6,218,384
	Capital repairs including:	45		19,998,500
	Reserves for expressways	46		3,470,000
	BUDGET-FINANCED ESTABLISHMENTS, SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES, RESEARCH UNITS			
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures	1	1,129,458	1,118,209
	including: Budget subsidy	2	787,364	
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	3	40,670	40,670

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	SPECIAL RESOURCES			
	Income and expenditures including:	4	201,836	182,386
	Budget subsidy	5	4,900	
	Payment to budget	6		131
	RESEARCH UNITS			
	Income and costs	7	175,853	157,645
PART 23	MINISTRY OF COMMUNICATION			
	GRAND TOTAL	1	8,259,524	11,531,012
01	ECONOMIC ACTIVITY	2	4,573,440	10,425,589
	State enterprises including:	3	4,539,400	9,985,000
	Turnover tax	4	90,000	
	Income tax	5	1,214,000	
	Tax on payroll fund	6	3,009,000	
	Depreciation payments	7	135,000	
	Financing of losses	8		5,585,000
	Financing of funds	9		4,400,000
	Budget-financed tasks and units	10	34,040	440,589
77	SCIENCE including:	11	16,500	233,400
	Ministry and branch research units	12	16,500	
	Financing research considered key problems	13		228,000
	Bonuses for completing research projects	14		5,400
80	VOCATIONAL EDUCATION (Vocational course-training and continuing education centers)	15	160	14,318
81	HIGHER EDUCATION	16		40
83	CULTURE AND ART including:	17	3,640,080	6,838

Section No	Item	Item No	Expendi- Income tures (in thousands of zlotys)	
			Income	Expendi- tures
	Radio and television subscription fees	18	3,550,000	
	Museums	19	80	6,838
89	MISCELLANEOUS ACTIVITY including:	20	29,050	151,868
	Separate tasks	21	17,050	147,960
	Social organizations	22		3,908
91	STATE ADMINISTRATION including:	23	294	79,096
	Central units	24	294	74,014
00	INVESTMENTS AND CAPITAL REPAIRS	25		619,863
	Investments	26		618,863
	Capital repairs	27		1,525
	SPECIAL RESOURCES AND RESEARCH UNITS			
	SPECIAL RESOURCES			
	Income and expenditures	1	3,328	3,191
	RESEARCH UNITS			
	Income and costs	2	346,733	339,877
PART 24	MINISTRY OF DOMESTIC TRADE AND SERVICES			
	GRAND TOTAL	1	7,135,993	1,574,507
01	ECONOMIC ACTIVITY	2	7,128,825	889,872
	State enterprises including:	3	7,128,825	885,000
	Turnover tax	4	136,000	
	Income tax	5	5,501,825	
	Tax on payroll fund	6	1,429,000	
	Special subsidies for enterprises	7		635,000
	Budget-financed units and tasks	8		4,872

Section No	Item	Item No	Expendi- tures	
			Income (in thousands of zlotys)	
77	SCIENCE	9	5,688	53,550
	Branch and ministry research units	10	5,688	
	Financing of research considered key problems	11		52,800
	Bonuses for completing research and development projects	12		750
80	VOCATIONAL EDUCATION (Course-training centers)	13	30	7,848
81	HIGHER EDUCATION (Instruction and upbringing activity)	14		20
89	MISCELLANEOUS ACTIVITY (Separate tasks)	15		33,310
91	STATE ADMINISTRATION including:	16	1,450	560,262
	Central units	17	750	211,596
	Foreign scientific-technical cooperation	18		3,760
	Miscellaneous units of central administration	19	700	342,931
00	INVESTMENTS AND CAPITAL REPAIRS	20		29,645
	Investments	21		23,310
	Capital repairs	22		6,335
	SPECIAL RESOURCES AND RESEARCH UNITS			
	SPECIAL RESOURCES			
	Income and expenditures	1	1,385	1,282
	RESEARCH UNITS			
	Income and costs	2	107,134	99,700

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
PART 25	MINISTRY OF FOREIGN TRADE			
	GRAND TOTAL	1	29,592,245	207,368,196
01	ECONOMIC ACTIVITY	2	29,164,000	205,130,686
	State enterprises including:	3	26,164,000	204,300,000
	Turnover tax	4	15,100,000	
	Income tax	5	6,600,000	
	Tax on payroll fund	6	320,000	
	Depreciation payments	7	54,000	
	Clearing of accounts for foreign trade in 1981	8	4,000,000	6,100,000
	Interest on foreign bank credit	9		143,500,000
	Subsidy for foreign trade compensa- tion	10		54,350,000
	Promotion fund	11		350,000
	Budget-financed tasks and units	12		830,686
77	SCIENCE including:	13	1,200	40,396
	Ministry and branch research units	14	1,200	26,742
	Financing research considered key and government problems	15		5,000
80	VOCATIONAL EDUCATION (Vocational continuing education and course- training centers)	16	165	14,398
89	MISCELLANEOUS ACTIVITY including:	17	50,000	134,160
	Separate tasks	18		960
91	STATE ADMINISTRATION including:	19	276,880	2,034,166
	Central units	20	370	125,693
	Foreign posts	21	25,080	1,053,475
	Local units subordinate to central bodies	22	251,340	658,767
99	INCOME FROM NONSOCIALIZED ECONOMY AND FROM POPULATION (Customs fees)	23	3,100,000	

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
00	INVESTMENTS	24		14,390
	BUDGET-FINANCED ESTABLISHMENTS AND SUBSIDIARY ECONOMIC UNITS			
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures	1	70,425	70,764
	including: Budget subsidy	2	17,925	
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	3	105,958	105,958
	including: Budget subsidy	4	96,908	
PART 26	MINISTRY OF ADMINISTRATION, LOCAL ECONOMY AND ENVIRONMENTAL PROTECTION ENVIRONMENTAL PROTECTION			
	GRAND TOTAL	1	9,978,220	85,552,143
01	ECONOMIC ACTIVITY	2	9,854,000	76,260,847
	State enterprises	3	9,620,000	2,592,000
	Turnover tax	4	100,000	
	Income tax	5	159,000	
	Tax on payroll fund	6	9,251,000	
	Depreciation payments	7	80,000	
	Unlimited product subsidies	8		592,000
	Reserves for urban transportation supplements	9		2,000,000
	Clearing of accounts for bank credit	10		31,380,500
	Supplements for central heating in housing cooperatives	11		41,562,000
	Budget-financed tasks and units	12	234,000	726,347
77	SCIENCE	13	39,800	150,208
	Ministry and branch research units	14	39,800	98,748
	Financing of other research	15		50,500
	Bonuses for completing research	16		960
80	VOCATIONAL EDUCATION (Vocational continuing education and course- training centers)	17	170	27,191
81	HIGHER EDUCATION (Instruction and upbringing activity)	18		80

Section No	Item	Item No	Income	Expendi- tures
			(in thousands of zlotys)	
89	MISCELLANEOUS ACTIVITY including:	19	80,950	32,410
	Separate tasks	20		6,850
	Social organizations	21		24,660
91	STATE ADMINISTRATION including:	22	3,300	118,384
	Central units	23	3,300	103,036
	Miscellaneous units of central administration	24	*	2,257
	Foreign scientific-technical co- operation	25		9,797
00	INVESTMENTS, CAPITAL REPAIRS AND MISCELLANEOUS CLEARING OF ACCOUNTS	26		8,963,023
	Investments	27		8,505,008
	Capital repairs	28		28,015
	BUDGET-FINANCED ESTABLISHMENTS, SPECIAL RESOURCES AND RESEARCH UNITS			
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures including:	1	198,400	198,400
	Budget subsidy	2	174,000	
	Contribution to budget	3		4,000
	SPECIAL RESOURCES			
	Income and expenditures including:	4	4,927	4,922
	Budget subsidy	5	736	
	Contribution to budget	6		20
	RESEARCH UNITS			
	Income and costs	7	249,520	225,300
	including: Budget subsidy	8	52,570	

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
PART 27	OFFICE OF MARITIME ECONOMY			
	GRAND TOTAL	1	9,958,028	25,076,532
01	ECONOMIC ACTIVITY	2	9,907,498	23,517,630
	State enterprises including:	3	9,774,000	21,424,000
	Income tax	4	6,740,000	
	Tax on payroll fund	5	2,801,000	
	Depreciation payments	6	183,000	
	Unlimited product subsidies	7		21,395,000
	Budget-financed tasks and units	8	133,498	2,093,630
77	SCIENCE including:	9	11,080	50,104
	Ministry and branch research units	10	11,080	
	Financing other research	11		42,500
80	VOCATIONAL EDUCATION including:	12	1,450	131,130
	Basic schools and equivalent	13	1,100	60,840
	Vocational secondary and technical schools	14	350	44,540
	Boarding houses and scholarships for vocational school pupils	15		23,800
81	HIGHER EDUCATION including:	16	23,000	733,480
	Instruction and upbringing activity	17	23,000	580,210
	Scholarship assistance	18		19,500
	Student dormitories and cafeterias	19		95,570
89	MISCELLANEOUS ACTIVITY (Enumerated tasks)	20	4,000	42,670
91	STATE ADMINISTRATION including:	21	11,000	95,031
	Central units	22	1,000	50,706
	Foreign posts	23		21,942
	Local units subordinate to central bodies	24	10,000	8,831

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
00	INVESTMENTS AND CAPITAL REPAIRS	25		506,487
	Investments	26		387,962
	Capital repairs	27		118,525
	SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES, RESEARCH UNITS AND INSTITUTIONS OF HIGHER EDUCATION			
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures including:	1	*22,163	22,963
	Contribution to budget	2		1,100
	Budget subsidy	3	800	
	SPECIAL RESOURCES			
	Income and expenditures including: Budget subsidy	4	22,674	23,287
		5	1,000	
	RESEARCH UNITS			
	Income and costs	6	521,032	496,127
	INSTITUTIONS OF HIGHER EDUCATION			
	Income and costs including: Budget subsidy	7	770,780	819,935
		8	699,280	
PART 30	MINISTRY OF NATIONAL DEFENSE			
	GRAND TOTAL	1	1,179,209	193,401,842
	CURRENT EXPENDITURES	2		183,021,842
	EXPENDITURES FOR INVESTMENTS	3		10,380,000
PART 31	MINISTRY OF INTERNAL AFFAIRS			
	GRAND TOTAL	1	135,937	67,312,075
	CURRENT EXPENDITURES	2		63,476,075
	EXPENDITURES FOR INVESTMENTS	3		3,836,000

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
PART 32	MINISTRY OF FOREIGN AFFAIRS			
	GRAND TOTAL	1	461,588	4,759,863
91	STATE ADMINISTRATION including:	2	450,605	4,396,912
	Central units	3	491	286,294
	Foreign posts	4	450,114	3,017,777
	Foreign scientific-technical and eco- nomic cooperation	5	.	1,083,372
77	SCIENCE (Research units)	6	1,470	36,287
79	GENERAL EDUCATION AND UPBRINGING including:	7	9,513	13,610
	Boarding schools at general schools	8	2,373	9,613
	Camps and vacation centers	9	7,140	334
80	VOCATIONAL EDUCATION (Course-training centers)	10		1,934
81	HIGHER EDUCATION (Instruction and upbringing activity)	11		1,743
83	CULTURE AND ART (Information and propaganda agencies among Poles residing abroad)	12		25,900
86	SOCIAL WELFARE (Consular care)	13		2,958
89	MISCELLANEOUS ACTIVITY	14		153,610
	Separate tasks	15		36
	Social organizations	16		153,574
00	INVESTMENTS AND CAPITAL REPAIRS	17		126,909
	Investments	18		72,509
	Capital repairs	19		54,400

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
PART 33	MINISTRY OF EDUCATION AND UPBRINGING			
	INCOME AND EXPENDITURES OF SUBORDI- NATE UNITS AND UNITS SUPERVISED OR COORDINATED including:	1	917,809	151,827,497
	Local budgets	2	425,576	140,745,545
	Central budget	3	492,233*	11,081,952*
	GRAND TOTAL	4	456,274	7,943,258
79	GENERAL EDUCATION AND UPBRINGING including:	5	2,500	4,774,206
	General secondary schools for young- sters and adults	6		41,777
	Educational and upbringing associa- tions	7		1,310,059
	Custodial and upbringing establish- ments	8	2,500	48,992
	Camps and vacation centers	9		43,150
	Subsidies for plant social fund	10		84,800
	Reserves	11		2,755,232
80	VOCATIONAL EDUCATION including:	12	2,691	1,968,555
	Vocational continuing-education and course-training centers	13	2,691	46,992
	Subsidies for plant social fund	14		27,260
	Reserves	15		1,786,280
01	ECONOMIC ACTIVITY	16	399,517	3,377
	State enterprises	17	360,317	
	Income tax	18	249,153	
	Tax on payroll fund	19	103,257	
	Depreciation payments	20	7,907	
	Budget-financed tasks and units	21	39,200	3,377

*These items include income and expenditures in Part 33: Ministry of Education and Upbringing, and income and expenditures in the other ministries' general education and vocational education sections (income -- 35.9 million zlotys, expenditures -- 3,138.7 million zlotys).

Section No	Item	Item No	Income	Expendi- tures
			(in thousands of zlotys)	
77	SCIENCE including:	22	466	156,734
	Ministry and branch research units	23	466	141,334
	Financing of research considered key problems	24		15,000
81	HIGHER EDUCATION (Scholarship aid)	25		2,653
87	PHYSICAL EDUCATION AND SPORTS	26		63,950
88	TOURISM AND RECREATION	27	*	23,660
89	MISCELLANEOUS ACTIVITY including:	28	43,500	560
	Separate tasks	29		560
91	STATE ADMINISTRATION including:	30	7,600	73,888
	Central units	31	7,600	71,792
00	INVESTMENTS AND CAPITAL REPAIRS	32		875,675
	Investments	33		369,250
	Capital repairs	34		506,425
BUDGET-FINANCED ESTABLISHMENTS, SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES, AND RESEARCH UNITS				
BUDGET-FINANCED ESTABLISHMENTS				
	Income and expenditures	1	45,900	45,900
	including: Budget subsidy	2	43,150	
SUBSIDIARY ECONOMIC UNITS				
	Income and expenditures	3	4,009	4,029
	including: Budget subsidy	4	3,069	
SPECIAL RESOURCES				
	Income and expenditures	5	107,904	119,099

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	RESEARCH UNITS			
	Income and costs	6	4,315	4,115
	including: Budget subsidy	7	1,515	
PART 34	MINISTRY OF CULTURE AND ART			
	INCOME AND EXPENDITURES OF SUBOR- DINATE UNITS AND UNITS SUPERVISED OR COORDINATED	1	2,104,724	23,931,508
	including:			
	Local budgets	2	64,744	12,756,000
	Central budget	3	2,039,980*	11,175,508*
	GRAND TOTAL	4	2,039,499	10,649,984
83	CULTURE AND ART	5	317,519	5,458,476
	including:			
	Museums	6	33,627	694,126
	Foreign cultural exchange	7	2,600	178,520
	Exhibits and art. exhibit offices	8	882	55,744
	Central purchasing of museum artifacts	9		86,000
	Music, artistic, and cultural associ- ations	10		295,600
	Song and dance companies	11	1,400	27,035
	Support for artistic activity	12		47,120
	Subsidies for cinematography fund	13		1,800,000
	Reserves	14		1,630,508
01	ECONOMIC ACTIVITY	15	1,665,047	7,234
	State enterprises	16	1,665,047	
	including:			
	Turnover tax	17	265,002	
	Income tax	18	624,632	
	Tax on payroll fund	19	534,773	
	Depreciation payments	20	240,515	
	Budget-financed tasks and units	21		7,234

*These items include the income and expenditures of Part 34: Ministry of Culture and Art, and the income and expenditures in the other ministries' culture and art section (income -- 0.5 million zlotys, expenditures -- 75.5 million zlotys) and 450 million zlotys of unallocated reserves in Part 74

Section No	Item	Item No	Expendi- tures	
			Income (in thousands of zlotys)	
77	SCIENCE including:	22	6,348	191,825
	Ministry and branch research units	23	905	15,856
	Financing of other research	24		26,695
	Bonuses for carrying out research and development projects	25		1,200
80	VOCATIONAL EDUCATION including:	26	220	22,268
	Vocational secondary and technical schools	27		350
	Post-secondary vocational schools	28	200	8,806
	Boarding schools and scholarships for vocational school pupils	29		531
	Vocational continuing-education and course-training centers	30	20	11,811
81	HIGHER EDUCATION including:	31	50,000	1,035,780
	Instruction and upbringing activity	32	50,000	763,250
	Scholarship assistance	33		62,300
	Dormitories and cafeterias for col- lege students	34		77,700
89	MISCELLANEOUS ACTIVITY (Enumerated tasks)	35		4,070
91	STATE ADMINISTRATION including:	36	365	81,200
	Central units	37	365	74,980
	Foreign scientific-technical and economic cooperation	38		498
00	INVESTMENTS AND CAPITAL REPAIRS	39		3,849,131
	Investments	40		625,931
	Capital repairs	41		3,223,200

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
BUDGET-FINANCED ESTABLISHMENTS, SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES, SPECIAL-PURPOSE FUNDS, INSTITUTIONS OF HIGHER EDUCATION, AND RESEARCH UNITS				
BUDGET-FINANCED ESTABLISHMENTS				
	Income and expenditures	1	521,506	480,400
	including: Budget subsidy	2	465,927	
SUBSIDIARY ECONOMIC UNITS				
	Income and expenditures	3	66,774	66,464
	including:			
	Budget subsidy	4	872	
	Contribution to budget	5		1,500
SPECIAL RESOURCES				
	Income and expenditures	6	23,135	22,935
CINEMATOGRAPHY FUND				
	Income and expenditures	7	2,200,000	2,200,000
	including: Budget subsidy	8	1,800,000	
FUND FOR THE DEVELOPMENT OF ARTISTIC CREATIVITY				
	Income and expenditures	9	34,300	46,000
AUTHORS' FUND				
	Income and expenditures	10	12,000	27,000
VOLUNTEER SOCIAL SERVICES FUND				
	Income and expenditures	11	300	306
INSTITUTIONS OF HIGHER EDUCATION				
	Income and expenditures	12	957,150	978,550
	including: Budget subsidy	13	908,750	
RESEARCH UNITS				
	Income and costs	14	89,100	86,400

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
PART 35	MINISTRY OF HEALTH AND SOCIAL WELFARE			
	INCOME AND EXPENDITURES OF SUBORDI- NATE UNITS AND OF UNITS SUPERVISED OR COORDINATED including:	1	3,488,496	236,368,915
	Local budgets	2	763,951	162,202,794
	Central budget	3	2,724,545*	74,166,121*
	GRAND TOTAL	4	2,719,515	62,176,995
85	PUBLIC HEALTH including:	5	774,216	44,052,919
	Clinics	6	8,718	10,187,933
	Climatic sanatorium treatment	7	82,131	8,658,262
	Treatment centers of the Ministry of Health and Social Welfare	8	334	254,395
	Health resorts	9	682,833	
	General health care	10	200	41,188
	Antiepidemic Fund	11		40,000
	Reserves	12		22,549,073
86	SOCIAL WELFARE including:	13	7,033	6,911,753
	Social assistance homes	14	33	27,389
	Social organizations	15	7,000	4,823,863
	Reserves	16		1,677,153
01	ECONOMIC ACTIVITY	17	1,547,092	24,192
	State enterprises including:	18	1,547,092	
	Turnover tax	19	160,264	
	Income tax	20	420,001	
	Tax on payroll fund	21	779,539	
	Depreciation fund	22	78,288	
	Budget-financed units and tasks	23		24,192

*These items include the income and expenditures of Part 35: Ministry of Health and Social Welfare, the income and expenditures in the other ministries' public health and social welfare section (income = 5 million zlotys; expenditures = 10,139,500 million zlotys), and the unallocated reserves in Part 74 (1.85 million zlotys).

Section No	Item	Item No	Expendi- Income tures (in thousands of zlotys)	
			Income	tures
77	SCIENCE including:	24	104,539	1,625,939
	Ministry and branch research units	25	104,539	153,059
	Financing of research considered key problems, government problems, and ministry-branch problems; and re- search in institutions of higher education	26		1,369,088
80	VOCATIONAL EDUCATION including:	27	* 200	28,545
	Post-secondary vocational schools	28		2,776
	Boarding schools and scholarships for vocational school pupils	29		1,653
	Vocational-training centers	30	200	18,972
81	HIGHER EDUCATION including:	31	271,400	5,710,800
	Instruction and upbringing activity	32	271,400	4,571,000
	Scholarship assistance	33		329,180
	College students' dormitories and cafeterias	34		473,620
89	MISCELLANEOUS ACTIVITY including:	35		179,916
	Listed tasks	36		174,420
91	STATE ADMINISTRATION including:	37	15,035	333,046
	Central units	38	14,884	104,372
00	INVESTMENTS, CAPITAL REPAIRS, AND MISCELLANEOUS CLEARING OF ACCOUNTS including:	39		3,309,485
	Investments	40		2,577,443
	Capital repairs	41		616,200

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	BUDGET-FINANCED ESTABLISHMENTS, SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES, SPECIAL FUNDS, INSTI- TUTIONS OF HIGHER EDUCATION, AND RESEARCH UNITS			
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures	1	193,497	191,858
	including: Budget subsidy	2	81,454	
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	3	175,327	175,242
	including:			
	Budget subsidy	4	56,190	
	Contribution to budget	5		700
	SPECIAL RESOURCES			
	Income and expenditures	6	92,718	67,782
	including: contribution to budget	7		350
	FUND TO COMBAT ALCOHOLISM			
	Income and expenditures	8	8,000	8,000
	including: Budget subsidy	9	8,000	
	INSTITUTIONS OF HIGHER EDUCATION			
	Income and costs	10	6,212,500	6,180,500
	including: Budget subsidy	11	5,397,000	
	RESEARCH UNITS			
	Income and costs	12	3,227,976	3,220,843
	including: Budget subsidy	13	153,059	
PART 36	MINISTRY OF JUSTICE			
	GRAND TOTAL	1	6,022,150	14,797,733
92	ADMINISTRATION OF JUSTICE AND PROSE- CUTOR'S OFFICE	2	5,545,250	13,408,539
	including:			

Section No	Item	Item No	Income	Expendi- tures
			(in thousands of zlotys)	
	Supreme judiciary units	3	15,660	138,467
	General courts	4	3,365,017	3,286,186
	Labor and social security courts	5	370	145,092
	Notaries	6	854,000	344,315
	Various units for the administration of justice	7	70	24,697
	Administrative Supreme Court	8	10,000	65,387
	Jails and prisons	9	1,297,133	8,422,747
	Establishments for minors	10	3,000	909,526
	Damages	11		4,000
01	ECONOMIC ACTIVITY	12	474,900	2,900
	State enterprises including:	13	448,900	
	Turnover tax	14	100,000	
	Income tax	15	194,300	
	Tax on payroll fund	16	151,600	
	Budget-financed units and tasks	17	26,000	2,900
81	HIGHER EDUCATION	18		1,650
	Instruction and upbringing activity	19		150
	Scholarship assistance	20		1,500
89	MISCELLANEOUS ACTIVITY	21	2,000	17,680
	Specified tasks	22		17,380
	Social organizations	23	2,000	300
00	INVESTMENTS AND CAPITAL REPAIRS	24		1,366,964
	Investments	25		612,714
	Capital repairs	26		754,250
	BUDGET-FINANCED TASKS, SPECIAL RE- SOURCES, SPECIAL FUNDS, SUBSIDIARY ECONOMIC UNITS			
	BUDGET-FINANCED TASKS			
	Income and expenditures	1	158,315	158,315

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
SPECIAL RESOURCES				
	Income and expenditures	2	1,611,925	1,723,484
	including: Contribution to budget	3		58,170
HOUSING FUND				
	Income and expenditures	4	180,000	190,000
	including: Budget subsidy	5	80,000	
SUBSIDIARY ECONOMIC UNITS				
	Income and expenditures	6	3,486,708	3,165,500
	including:			
	Budget subsidy	7	2,900	
	Contribution to budget	8		26,000
PART 37	OFFICE OF VETERANS AFFAIRS			
	GRAND TOTAL	1	54	12,248,002
94	FINANCE AND INSURANCE (Subsidy for State Fund for Veterans and Prisoners of Concentration Camps)	2		12,196,324
89	MISCELLANEOUS ACTIVITY (Social organi- zations)	3	50	32,957
91	STATE ADMINISTRATION	4	4	18,721
	including:			
	Central units	5	4	17,468
SPECIAL-PURPOSE FUND				
STATE FUND FOR VETERANS AND PRISONERS OF CONCENTRATION CAMPS				
	Income and expenditures	1	12,196,324	12,221,591
	including: Budget subsidy	2	12,196,324	
PART 38	POLISH ACADEMY OF SCIENCES			
	GRAND TOTAL	1	382,670	5,788,282

Section No	Item	Item No	Income	Expendi- tures
			(in thousands of zlotys)	
77	SCIENCE including:	2	156,212	5,405,433
	Research units of the Polish Academy of Sciences	3	151,688	862,632
	Secretariat of the Polish Academy of Sciences	4	3,386	197,940
	Scientific societies and other social organizations	5	240	90,270
	Financing of research considered to be government, key, and sector-ministry problems	6	*	3,319,000
01	ECONOMIC ACTIVITY	7	226,428	14,450
	State enterprises	8	226,428	13,580
	Income tax	9	159,500	
	Tax on payroll fund	10	52,728	
	Depreciation payments	11	14,200	
	Various subsidies concerning financial accumulation	12		13,580
	Budget-financed tasks and units	13		870
80	VOCATIONAL EDUCATION (Course-training centers)	14		600
81	HIGHER EDUCATION including:	15		71,222
	Continuing education of personnel	16		59,262
86	SOCIAL WELFARE (Social assistance homes)	17	30	12,898
89	MISCELLANEOUS ACTIVITY (Specified tasks)	18		2,060
00	INVESTMENTS AND CAPITAL REPAIRS	19		281,619
	Investments	20		173,869
	Capital repairs	21		107,750

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	BUDGET-FINANCED ESTABLISHMENTS, SUBSIDIARY ECONOMIC UNITS, SPECIAL RESOURCES, AND RESEARCH UNITS			
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures	1	19,500	19,500
	including: Budget subsidy	2	7,800	
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	3	17,490	17,490
	including: Budget subsidy	4	1,540	
	SPECIAL RESOURCES			
	Income and expenditures	5	16,862	17,977
	RESEARCH UNITS			
	Income and costs	6	4,738,570	4,460,472
	including: Budget subsidy	7	695,000	
PART 39	OFFICE OF MATERIALS MANAGEMENT			
	GRAND TOTAL	1	2,302,236	470,038
01	ECONOMIC ACTIVITY	2	2,258,962	134,909
	State enterprises	3	2,258,962	
	Turnover tax	4	703,229	
	Income tax	5	1,146,800	
	Depreciation contributions	6	105,979	
	Tax on payroll fund	7	302,954	
	Budget-financed tasks and units	8		134,909
77	SCIENCE	9	17,882	122,180
	Ministry research units	10	17,882	
	Financing of work considered to be ministry problems	11		122,000
	Bonuses for completing research and development projects	12		180
80	VOCATIONAL EDUCATION (Course-training centers)	13		102

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
89	MISCELLANEOUS ACTIVITY including:	14	2,292	2,830
	Specified tasks	15	2,292	2,330
91	STATE ADMINISTRATION including:	16	23,100	196,946
	Central units	17	20,000	48,743
	Miscellaneous units of central ad- ministration	18	• 3,100	142,384
	Foreign scientific-technical coop- eration	19		2,394
00	INVESTMENTS	20		13,080
	RESEARCH UNITS			
	Income and costs	1	369,780	344,490
PART 40	STATE ECONOMIC ARBITRATION			
	GRAND TOTAL	1	370,000	153,568
91	ADMINISTRATION OF JUSTICE AND PROSE- CUTOR'S OFFICE including:	2	370,000	152,951
	Main Arbitration Commission	3	50,000	33,293
	District arbitration committees	4	320,000	117,577
89	MISCELLANEOUS ACTIVITY (Specified tasks)	5		50
	INVESTMENTS	6		567
PART 41	PRICE COMMISSION			
	GRAND TOTAL	1	700	133,275
91	STATE ADMINISTRATION including:	2	700	125,942
	Central units	3	700	124,392
77	SCIENCE (Research units)	4		6,278

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
80	VOCATIONAL EDUCATION (Vocational continuing education and course-training centers)	5		15
89	MISCELLANEOUS ACTIVITY (Specified tasks)	6		40
00	INVESTMENTS	7		1,000
PART 43	STATE INSPECTORATE OF LABOR			
	GRAND TOTAL	1	1,461	345,996
91	STATE ADMINISTRATION (Central units)	2		324,995
80	VOCATIONAL EDUCATION (Vocational continuing education and course-training centers)	3	1,461	9,311
00	INVESTMENTS AND CAPITAL REPAIRS	4		11,690
	Investments	5		7,400
	Capital repairs	6		4,290
PART 44	"POLSKIE RADIO I TELEWIZJA" RADIO AND TELEVISION COMMITTEE			
	GRAND TOTAL	1	403,682	6,910,437
83	CULTURE AND ART (Polish Radio and Television)	2	224,700	5,811,000
01	ECONOMIC ACTIVITY	3	178,982	30,322
	State enterprises including:	4	178,982	
	Income tax	5	69,097	
	Turnover tax	6	28,919	
	Tax on payroll fund	7	49,970	
	Depreciation payments	8	17,266	
	Budget-financed tasks and units	9		30,322

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
77	SCIENCE	10		16,500
	Financing of research	11		16,000
	Bonuses for completing research and development projects	12		500
81	HIGHER EDUCATION (Scholarship aid)	13		240
89	MISCELLANEOUS ACTIVITY (Specified tasks)	14		3,800
00	INVESTMENTS AND CAPITAL REPAIRS	15		1,048,575
	Investments	16		846,005
	Capital repairs	17		202,570
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	1	87,747	80,369
	including: Budget subsidy	2	30,322	
PART 45	MAIN COMMITTEE FOR PHYSICAL EDUCATION AND SPORTS			
	INCOME AND EXPENDITURES OF SUBORDINATE UNITS AND OF UNITS SUPERVISED AND CO- ORDINATED	1	196,621	10,309,768
	including:			
	Local budgets	2	5,206	4,618,570
	Central budget	3	191,415*	5,691,198*
	GRAND TOTAL	4	191,415	5,627,248
87	PHYSICAL EDUCATION AND SPORTS	5	25,220	4,091,695
	Tasks in the realm of popularizing physical education	6	220	50,403
	Subsidies for the Central Fund for the Development of Physical Educa- tion and Sports	7		4,041,292
	Sports organizations	8	25,000	

*These items include the income and expenditures in Part 45: Main Committee on Physical Education and Sports, as well as expenditures in the physical education and sports sections of other ministries (expenditures = 63.9 million zlotys).

Section No	Item	Item No	Income	Expendi- tures
			(in thousands of zlotys)	
01	ECONOMIC ACTIVITY	9	37,001	
	State enterprises	10	37,001	
	Turnover tax	11	12,000	
	Income tax	12	5,800	
	Tax on payroll fund	13	12,426	
	Depreciation payments	14	6,775	
	Budget-financed tasks	15		38
77	SCIENCE Financing of research)	16	2,933	51,125
80	VOCATIONAL EDUCATION (Course-training centers)	17		540
81	HIGHER EDUCATION including:	18	45,600	1,314,800
	Instruction and upbringing activity	19	45,600	844,940
	Scholarship assistance	20		67,200
	Dormitories and cafeterias for college students	21		164,060
	Other benefits for students	22		12,000
83	CULTURE AND ART (Museums)	23	211	9,937
89	MISCELLANEOUS ACTIVITY (Specified tasks)	24	10	570
91	STATE ADMINISTRATION (Central units)	25	110	40,093
94	FINANCE AND INSURANCE (State "Sports Lottery" Enterprise)	26	80,330	
00	INVESTMENTS	27		118,450
	SPECIAL FUNDS, BUDGET-FINANCED ESTABLISHMENTS, INSTITUTIONS OF HIGHER EDUCATION, AND RESEARCH UNITS			
	CENTRAL FUND FOR THE DEVELOPMENT OF PHYSICAL CULTURE AND SPORTS			
	Income and expenditures	1	5,699,292	6,04,000
	including: Budget subsidy	2	4,041,292	

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
BUDGET-FINANCED ESTABLISHMENTS				
	Income and expenditures	3	545,600	659,800
INSTITUTIONS OF HIGHER EDUCATION				
	Income and costs	4	1,218,200	1,225,300
	Budget subsidy	5	1,088,200	
RESEARCH UNITS				
	Income and costs	6	37,100	34,700
PART 47	MAIN TOURISM COMMITTEE			
	INCOME AND EXPENDITURES OF SUBOR- DINATE UNITS AND OF UNITS SUPER- VISED OR COORDINATED:	1	1,472,320	1,507,346
	Local budgets	2	442,517	187,483
	Central budget	3	1,029,803*	1,325,116*
	GRAND TOTAL	4	1,029,803	359,456
	TOURISM AND RECREATION	5	1,004,803	312,363
	Tasks in the realm of popularizing tourism	6		19,438
	Tourist organizations	7	90,000	15,500
	Tourism enterprises	8	889,803	
01	ECONOMIC ACTIVITY	9	23,000	148
	State enterprises	10	23,000	
	Budget-financed tasks	11		148
77	SCIENCE (Financing of research)	12	2,000	17,000
80	VOCATIONAL EDUCATION (Course- training centers)	13		1,080

*These items include the income and expenditures of the Main Tourism Committee, expenditures in the other ministries' tourism and recreation section (expenditures = 23.7 million zlotys), and undistributed reserves of 942 million zlotys in Part 74.

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
91	STATE ADMINISTRATION (Central units)	14		28,865
	SPECIAL FUNDS AND RESEARCH UNITS			
	CENTRAL TOURISM AND RECREATION FUND			
	Income and expenditures	1	1,707	5,675
	Budget subsidy	2	277	
	RESEARCH UNITS			
	Income and costs	3	24,000	23,139
PART 50	MAIN STATISTICAL OFFICE			
	GRAND TOTAL	1	76,630	1,764,282
91	STATE ADMINISTRATION	2	1,243	649,143
	Central units	3	174	127,519
	Local statistical offices	4	1,067	485,032
01	ECONOMIC ACTIVITY	5	74,659	786,415
	Printing establishments	6	19,816	102,603
	Computer facilities	7	53,441	339,464
	Other information service units	8	1,402	334,348
77	SCIENCE	9	6	23,400
	Ministry research units	10		10,559
	Scientific-technical information units	11		8,762
	Scholarly libraries	12	6	4,079
80	VOCATIONAL EDUCATION (Vocational continuing-education and course- training centers)	13	720	6,014
81	HIGHER EDUCATION (Scholarship aid)	14		760
89	MISCELLANEOUS ACTIVITY	15	2	93,246
	Census Office	16	2	26,518
	General census and other	17		65,248
	Specified tasks	18		1,480

Section No	Item	Item No	Expendi- Income tures (in thousands of zlotys)	
			Income	tures
00	INVESTMENTS AND CAPITAL REPAIRS	19		205,304
	Investments	20		177,289
	Capital repairs	21		28,015
	SPECIAL RESOURCES			
	Income and expenditures	1	141,819	169,830
	Contribution to budget	2		52,651
PART 51	CENTRAL GEOLOGY OFFICE		.	
	GRAND TOTAL	1	837,672	3,787,833
01	ECONOMIC ACTIVITY	2	822,431	3,682,669
	State enterprises	3	822,431	
	Turnover tax	4	57,710	
	Income tax	5	317,002	
	Geological work	6		3,650,000
	Budget-financed tasks and units	7		32,669
77	SCIENCE	8	15,011	70,500
	Branch and ministry research units	9	15,011	
	Financing research considered branch- ministry problems	10		70,000
	Bonuses for completing research and development projects	11		500
80	VOCATIONAL EDUCATION (Vocational course-training and continuing- education centers)	12		130
89	MISCELLANEOUS ACTIVITY (Specified tasks)	13		660
91	STATE ADMINISTRATION	14	230	23,715
	Central units	15	230	21,011
	Foreign scientific-technical and economic cooperation	16		2,296
00	INVESTMENTS AND CAPITAL REPAIRS	17		10,159
	Investments	18		1,539
	Capital repairs	19		8,620

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
	RESEARCH UNITS			
	Income and costs	1	582,400	550,000
PART 52	STATE ATOMIC ENERGY AGENCY			
	GRAND TOTAL	1	514,098	1,128,690
01	ECONOMIC ACTIVITY	2	514,098	9,374
	State enterprises	3	514,098	
	Income tax	4	426,103	
	Tax on payroll fund	5	56,395	
	Depreciation payment	6	31,600	
	Budget-financed tasks and units	7		9,374
77	SCIENCE	8		1,010,862
	Scientific associations	9		180
	Financing of research considered government and key problems	10		600,000
	Financing of other research	11		50,000
	Foreign scientific-technical co- operation	12		359,432
	Bonuses for completing research and development projects	13		1,250
80	VOCATIONAL EDUCATION (Course- training centers)	14		150
91	STATE ADMINISTRATION	15		41,066
	Central units	16		16,155
	Foreign posts	17		15,664
	Foreign scientific and technical co- operation	18		7,614
00	INVESTMENTS	19		67,238
PART 53	HIGHER MINING OFFICE			
	GRAND TOTAL	1	7,760	155,333
91	STATE ADMINISTRATION	2	7,760	149,336
	Central units	3	7,760	146,492
	Foreign scientific-technical and economic cooperation	4		467

Section No	Item	Item No	Income	Expendi- tures
			(in thousands of zlotys)	
89	MISCELLANEOUS ACTIVITY (Specified tasks)	5		50
00	INVESTMENTS AND CAPITAL REPAIRS	6		5,947
	Investments	7		3,244
	Capital repairs	8		2,703
PART 54	PATENT OFFICE OF THE POLISH PEOPLE'S REPUBLIC			
	GRAND TOTAL	1	145,435	219,666
91	STATE ADMINISTRATION	2	128,649	88,689
	Central units	3	128,649	72,448
01	ECONOMIC ACTIVITY (Subsidy for subsidiary economic units)	4		1,260
77	SCIENCE (Scientific-technical and economic information units)	5	16,786	115,282
81	HIGHER EDUCATION (Instruction and upbringing activity)	6		30
89	MISCELLANEOUS ACTIVITY (Specified tasks)	7		40
00	INVESTMENTS AND CAPITAL REPAIRS	8		14,365
	Investments	9		10,055
	Capital repairs	10		4,310
	SUBSIDIARY ECONOMIC UNITS			
	Income and expenditures	1	2,417	2,417
	Budget subsidy	2	1,260	
PART 55	MAIN OFFICE FOR CONTROL OF PRESS, PUBLISHING AND PUBLIC PERFORMANCES			
	GRAND TOTAL	1	548	105,771
91	STATE ADMINISTRATION	2	548	103,826
	Central units	3	548	102,161

Section No	Item	Item No	Income Expendi- (in thousands of zlotys) tures	
89	MISCELLANEOUS ACTIVITY (Specified tasks)	4		40
00	INVESTMENTS AND CAPITAL REPAIRS	5		1,905
	Investments	6		45
	Capital repairs	7		1,860
PART 56	POLISH PRESS AGENCY			
	GRAND TOTAL	1	.	60,844
01	ECONOMIC ACTIVITY (Subsidy for budget-financed establishment)	2		33,374
89	MISCELLANEOUS ACTIVITY (Specified tasks)	3		20
00	INVESTMENTS AND CAPITAL REPAIRS	4		27,450
	Investments	5		26,190
	Capital repairs	6		1,260
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures	1	286,228	274,833
	Budget subsidy	2	33,374	
PART 57	MAIN OFFICE OF SURVEYING AND CARTOGRAPHY			
	GRAND TOTAL	1	837,263	1,409,946
01	ECONOMIC ACTIVITY	2	817,770	1,360,760
	State enterprises	3	817,770	
	Turnover tax	4	3,000	
	Income tax	5	391,170	
	Tax on payroll fund	6	326,400	
	Depreciation payments	7	95,000	
	Budget-financed tasks	8		1,360,760
77	SCIENCE	9	3,493	10,577
	Branch and ministry research units	10	3,493	10,277

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
80	VOCATIONAL EDUCATION (Vocational continuing-education and course-training centers)	11		23
89	MISCELLANEOUS ACTIVITY (Specified tasks)	12		20
91	STATE ADMINISTRATION	13	16,000	28,336
	Central units	14	16,000	28,026
00	INVESTMENTS AND CAPITAL REPAIRS	15	.	10,230
	Investments	16		1,610
	Capital repairs	17		8,620
PART 59	POLISH STANDARDIZATION, MEASURES, AND QUALITY COMMITTEE			
	GRAND TOTAL	1	199,906	412,898
91	STATE ADMINISTRATION	2	200	96,746
	Central units	3	200	77,237
	Foreign scientific-technical cooperation	4		19,367
01	ECONOMIC ACTIVITY	5	198,216	84,223
	Publications units	6	3,816	
	Income tax	7	2,425	
	Standards and measures agencies and assayers' offices	8	186,400	
	Metrological establishments	9	8,000	84,223
77	SCIENCE	10	1,490	60,025
	Main Standardization and Metrological Information Center	11	500	32,825
	Financing research considered branch-ministry problems	12		27,000
80	VOCATIONAL EDUCATION (Vocational continuing-education and course-training centers)	13		1,512
81	HIGHER EDUCATION (Instruction and upbringing activity)	14		90

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
89	MISCELLANEOUS ACTIVITY (Specified tasks)	15		40
00	INVESTMENTS AND CAPITAL REPAIRS	16		170,262
	Investments	17		124,047
	Capital repairs	18		46,215
	BUDGET-FINANCED ESTABLISHMENTS, SPECIAL RESOURCES, AND RESEARCH UNITS			
	BUDGET-FINANCED ESTABLISHMENTS			
	Income and expenditures	1	602,738	579,584
	Contribution to budget	2		186,400
	SPECIAL RESOURCES			
	Income and expenditures	3	125	35,125
	RESEARCH UNITS			
	Income and costs	4	33,556	32,706
PART 60	CENTRAL OFFICE OF STATE DOMESTIC TRADE			
	GRAND TOTAL	1	17,910,000	48,040
01	ECONOMIC ACTIVITY	2	17,910,000	42,000
	Income tax	3	14,030,000	
	Turnover tax	4	730,000	
	Tax on payroll fund	5	2,500,000	
	Unlimited product subsidies	6		42,000
89	MISCELLANEOUS ACTIVITY (Specific tasks)	7		6,040
PART 61	CENTRAL UNION OF "PEASANT SELF-AID" AGRICULTURAL COOPERATIVES			
	GRAND TOTAL	1	22,590,000	34,593,460
01	ECONOMIC ACTIVITY	2	22,590,000	34,579,500
	Turnover tax	3	8,530,000	
	Income tax	4	3,960,000	
	Tax on payroll fund	5	9,300,000	
	Unlimited product subsidies	6		33,720,000

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
89	MISCELLANEOUS ACTIVITY (Specified tasks)	7		13,960
PART 62	CENTRAL UNION OF LABOR COOPERATIVES			
	GRAND TOTAL	1	14,002,000	1,422,770
01	ECONOMIC ACTIVITY	2	14,002,000	1,406,000
	Turnover tax	3	4,150,000	
	Income tax	4	3,712,000	
	Tax on payroll fund	5	6,140,000	
	Unlimited product subsidies	6		1,056,000
89	MISCELLANEOUS ACTIVITY (Specific tasks)	7		16,770
PART 63	"SPOLEM" CENTRAL UNION OF CONSUMERS' COOPERATIVES			
	GRAND TOTAL	1	18,000,000	8,194,470
01	ECONOMIC ACTIVITY	2	18,000,000	8,170,000
	Turnover tax	3	3,800,000	
	Income tax	4	7,700,000	
	Tax on payroll fund	5	6,500,000	
	Unlimited product subsidies	6		8,170,000
89	MISCELLANEOUS ACTIVITY (Specific tasks)	7		24,470
PART 64	CENTRAL UNION OF MILK COOPERATIVES			
	GRAND TOTAL	1	2,988,000	80,002,060
01	ECONOMIC ACTIVITY	2	2,988,000	80,000,000
	Income tax	3	1,015,000	
	Turnover tax	4	200,000	
	Tax on payroll fund	5	1,773,000	
	Unlimited product subsidies	6		80,000,000
89	MISCELLANEOUS ACTIVITY (Specific tasks)	7		2,060
PART 65	CENTER FOR GARDEN AND BEE-KEEPING COOPERATIVES			
	GRAND TOTAL	1	2,314,000	27,340

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
01	ECONOMIC ACTIVITY	2	2,314,000	25,000
	Turnover tax	3	1,274,000	
	Income tax	4	100,000	
	Tax on payroll fund	5	940,000	
	Unlimited product subsidies	6		25,000
89	MISCELLANEOUS ACTIVITY (Specified tasks)	7		2,340
PART 66	"PRASA-KSIAZKA-RUCH" PUBLISHING COOPERATIVE			
	GRAND TOTAL	1	1,697,000	4,920
01	ECONOMIC ACTIVITY	2	1,697,000	
	Income tax	3	47,000	
	Tax on payroll fund	4	1,650,000	
89	MISCELLANEOUS ACTIVITY (Specified tasks)	5		4,920
PART 67	CENTRAL HANDICRAFTS UNION			
	GRAND TOTAL	1	1,279,000	2,540
01	ECONOMIC ACTIVITY	2	1,279,000	
	Turnover tax	3	522,200	
	Income tax	4	683,000	
	Tax on payroll fund	5	73,800	
89	MISCELLANEOUS ACTIVITY (Specified tasks)	6		2,540
PART 68	CENTRAL UNION OF INVALIDS' COOPERATIVES			
	GRAND TOTAL	1	4,340,000	147,750
01	ECONOMIC ACTIVITY	2	4,340,000	142,000
	Turnover tax	3	2,000,000	
	Income tax	4	340,000	
	Tax on payroll fund	5	2,000,000	
	Unlimited product subsidies	6		142,000
	MISCELLANEOUS ACTIVITY (Specified tasks)	7		5,750

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
PART 70	GENERAL FINANCE ADMINISTRATION			
	GRAND TOTAL	1	1,019,000	11,523,479
	CURRENT EXPENDITURES	2		11,350,951
	INVESTMENT EXPENDITURES	3		172,528
PART 71	CENTRAL UNION OF AGRICULTURAL CIRCLES AND ORGANIZATIONS			
	GRAND TOTAL	1	1,325,000	6,367,177
01	ECONOMIC ACTIVITY	2	1,325,000	5,715,063
	Tax on payroll fund	3	1,000,000	
	Clearing of accounts related to bank credit, and subsidies granted to organizations of agrarian circles	4		5,715,063
89	MISCELLANEOUS ACTIVITY (Specified tasks)	5		1,310
00	INVESTMENTS	6		650,804
PART 72	RESERVE FUNDS			
	GRAND TOTAL	1		15,000,000
00	RESERVES OF COUNCIL OF MINISTERS	2		15,000,000
PART 73	COMPENSATORY FUNDS AND CLEARINGS OF ACCOUNTS RELATED TO TAX ON WAGES			
	GRAND TOTAL	1		557,926,675
00	CLEARING OF ACCOUNTS WITH LOCAL BUDGETS	2		417,926,675
	Shares of local budget income as a percentage of the value of retail sales of services of socialized trade and service units included in central and local plans	3		262,083,586
	Subsidies for investments	4		93,117,800
	Special subsidies	5		37,907,876
	Compensatory subsidies	6		24,817,413

Section No	Item	Item No	Income (in thousands of zlotys)	Expendi- tures
00	SEVENTY-PERCENT TAX ON WAGES -- DIRECT INCOME OF LOCAL BUDGETS	7		140,000,000
PART 74	MISCELLANEOUS CLEARING OF ACCOUNTS			
	GRAND TOTAL	1	708,445,000	70,285,376
01	ECONOMIC ACTIVITY	2	270,000,000	30,654,083
	State enterprises	3	270,000,000	22,742,833
	Turnover tax	4	140,000,000	
	Tax on payroll fund	5	30,000,000	
	Nonrecurring stabilization tax	6	100,000,000	
	Miscellaneous subsidies for enter- prises	7		22,742,833
	Budget-financed tasks and units	8		7,911,250
77	SCIENCE	9		16,000
81	HIGHER EDUCATION	10		270,000
83	CULTURE AND ART	11		450,000
85	PUBLIC HEALTH	12		1,850,000
88	TOURISM AND RECREATION	13		942,000
89	MISCELLANEOUS ACTIVITY	14		1,060,000
91	STATE ADMINISTRATION	15		4,939,648
92	ADMINISTRATION OF JUSTICE AND PROSE- CUTOR'S OFFICE	16		443,368
94	FINANCE AND INSURANCE	17	2,500,000	
99	INCOME FROM NONSOCIALIZED ECONOMY	18	1,800,000	
00	INVESTMENTS, CAPITAL REPAIRS, AND MISCELLANEOUS CLEARING OF ACCOUNTS	19	384,145,000	29,660,277
	Investments	20		1,420,000
	Capital repairs	21		650,000
	Special expenditures not allocated to sections or voivodships	22		27,590,277

Section No	Item	Item No	Income Expendi- tures	
			(in thousands of zlotys)	
	Shift of funds from the centralized accounting of the reduction in the prices of reserve stock	23	332,945,000	
	Other undistributed income	24	1,200,000	
	Differences in the reduction in prices of commodities	25	50,000,000	
	Additional income specified in Article 1, Paragraph 1, Point 11 of the budget law for 1982	26	50,000,000	

Appendix No 2 to the Budget Law for 1982 (Item 148)
THE CENTRAL BUDGET PROPORTIONS AND SUBSIDIES FOR LOCAL BUDGETS

Item No	Voivodship	Share of Central Budget Income ^a	Investment Subsidy	Special Subsidies	Compensatory Subsidies
1	2	3	4	5	6
1	Capital city of Warsaw	17,664,417	4,269,700	3,779,328	2,321,088
2	Biala Podlaska	2,737,667	1,088,200	232,183	201,459
3	Bialystok	5,474,086	2,121,400	576,230	482,991
4	Bielsko Biala	4,235,995	1,552,100	766,238	512,875
5	Bydgoszcz	7,308,809	2,331,900	1,070,068	732,154
6	Chelm	2,972,567	1,083,000	212,954	204,449
7	Chiechanow	3,818,972	1,292,500	298,793	272,525
8	Czestochowa	4,354,083	1,130,600	713,400	451,352
9	Elblag	5,446,891	1,475,300	372,444	398,654
10	Gdansk	8,973,835	3,807,400	1,405,580	1,005,456
11	Gorzow	6,113,674	1,663,900	374,698	450,846
12	Jelenia Gora	4,996,940	982,800	493,754	456,755
13	Kalisz	4,001,642	1,633,100	585,763	391,668
14	Katowice	--	12,031,200	4,609,767	243,476
15	Kielce	7,448,289	2,159,900	1,051,523	712,762
16	Konin	2,537,159	1,658,100	356,010	236,240
17	Koszalin	5,489,169	1,458,000	850,128	431,524
18	City of Krakow	8,528,516	2,018,400	1,585,982	989,603
19	Krosno	8,378,258	1,520,400	416,894	296,783
20	Legnica	2,940,391	1,785,600	427,176	377,919
21	Leszno	3,071,320	1,368,700	364,201	244,173
22	Lublin	6,587,979	2,544,400	1,168,553	669,756
23	Lomze	8,257,956	1,247,000	217,024	220,323
24	City of Lodz	9,763,109	1,463,900	2,130,490	1,024,922
25	Nowy Sacz	5,293,669	1,097,900	541,660	407,070
26	Olsztyn	7,605,585	3,327,700	602,897	603,753
27	Opole	8,384,400	1,569,100	577,515	762,539
28	Ostroleka	3,207,014	1,004,800	243,888	233,586
29	Pila	4,272,122	2,053,400	235,841	328,208
30	Piotrkow	3,370,371	1,298,300	495,546	353,703
31	Plock	3,607,657	1,349,300	416,440	332,959
32	Poznan	8,988,607	8,762,100	1,453,922	989,653
33	Przemysl	3,763,465	1,093,200	333,080	271,423
34	Radom	4,852,692	2,017,200	575,972	443,638
35	Rzeszow	4,496,529	1,625,300	633,026	449,684
36	Siedlce	3,709,627	1,234,800	894,442	312,043
37	Sieradz	3,253,385	1,010,900	326,256	251,723
38	Skierniewice	2,747,314	898,900	370,550	232,787
39	Slupsk	3,932,456	1,264,200	356,850	327,530
40	Suwalki	4,708,929	1,573,200	321,082	334,615

[Appendix 2, continued]

1	2	3	4	5	6
41	Szczecin	10,755,788	2,426,900	904,059	915,300
42	Tarnobrzeg	2,971,737	1,564,200	413,652	320,098
43	Tarnow	3,842,153	1,291,400	512,331	359,586
44	Torun	4,555,708	1,476,700	579,249	424,472
45	Walbrzych	7,105,935	1,177,500	818,126	652,970
46	Wloclaw	3,301,379	955,500	402,129	275,551
47	Wroclaw	10,934,979	2,995,200	1,427,018	1,054,267
48	Zamosc	4,578,401	1,149,400	343,903	327,248
49	Zielona Gora	6,341,920	1,213,200	519,260	522,454
Total		262,083,586	93,117,800	37,907,876	24,817,413

* The amount encompasses central budget income shares established as a percentage of the value of the retail sales and services of nonsocialized trade and service units

** The amount includes subsidies for the following:

drugs,
financial assistance in the realm of ongoing repairs to private multi-unit residential buildings,
training of drivers within the framework of defense training of youngsters outside of school.

Appendix No 3 to the 1982 Budget Law (Item 148)

Local Budget Income From Tax on Wages (in Thousands of Zlotys)

Item No	Voivodship	Amount	Item No	Voivodship	Amount
1	Capital city of Warsaw	11,033,400	27	Opole	3,144,500
2	Biala Podlaska	448,800	28	Ostroleka	513,200
3	Bialystok	1,716,900	29	Pila	985,200
4	Bielsko Biala	2,876,100	30	Piotrkow	2,006,000
5	Bydgoszcz	3,488,300	31	Plock	1,102,600
6	Chelm	459,100	32	Poznan	5,100,300
7	Chiechanow	601,000	33	Przemysl	714,100
8	Czestochowa	2,120,000	34	Radom	1,861,700
9	Elblag	1,074,900	35	Rzeszow	2,454,400
10	Gdansk	5,810,200	36	Siedlce	1,048,400
11	Gorzow	1,312,900	37	Sieradz	751,000
12	Jelenia Gora	1,859,300	38	Skierniewice	699,900
13	Kalisz	1,756,000	39	Slupsk	1,019,300
14	Katowice	33,699,700	40	Suwalki	824,700
15	Kielce	3,323,100	41	Szczecin	3,667,400
16	Konia	1,015,400	42	Tarnobrzeg	1,673,100
17	Koszalin	1,452,500	43	Tarnow	1,415,200
18	City of Krakow	5,972,500	44	Torun	1,724,900
19	Krosno	1,252,300	45	Walbrzych	3,402,100
20	Legnica	2,300,800	46	Wloclaw	896,900
21	Leszno	699,600	47	Wroclaw	5,294,300
22	Lublin	3,751,100	48	Zamosc	683,900
23	Lomze	328,200	49	Zielona Gora	2,098,700
24	City of Lodz	5,363,400			
25	Nowy Sacz	1,199,000			
26	Olsztyn	2,003,700			
			Total		140,000,000

Appendix No 4 to the 1982 Budget Law (Item 148)

Table of Slots of State Administration Included in Central Budget, the Administration of Justice, and the Prosecutor's Office

Slots as of
31 December 1982

I. Central Administration

Chancellery of the Sejm and Chancellery of Council of State	458
Supreme Chamber of Control	1,560
State Labor Inspectorate	1,123
Main Office of Control of Publishing & Performances	484
central offices of other ministries and central agencies	14,570
units subordinate to central offices	28,240
general reserves available to Chairman, Council of Ministers	300
special reserves available to Minister of Finance	1,800
for audit services	1,500 slots
for tax services	300 slots

II. Administration of Justice and Prosecutor's Office

Supreme Court	301
Prosecutor's Office, Polish People's Republic	322
Ministry of Justice	420
State Economic Arbitration	120
subordinate units	48,955
special reserves available to Chairman, Council of State	155
for Supreme Court	10 slots
for Prosecutor's Office,	145 slots

Table of State Administration Slots Included in the Local Budgets

Voivodship	Slots as of 31 December 1982	
	Total	Budget-financed Units Only
1 Capital city of Warsaw	4,063	4,063
2 Biala Podlaska	1,123	1,123
3 Bialystok	1,855	1,855
4 Bielsko Biala	1,914	1,908
5 Bydgoszcz	2,269	2,269
6 Chelm	964	921
7 Chiechanow	1,390	1,390
8 Czestochowa	2,018	2,018
9 Elblag	1,397	1,397
10 Gdansk	2,473	2,471
11 Gorzow	1,477	1,477
12 Jelenia Gora	1,301	1,301
13 Kalisz	1,783	1,783
14 Katowice	6,022	6,022
15 Kielce	2,793	2,753
16 Konin	1,362	1,362
17 Koszalin	1,438	1,438
18 City of Krakow	2,231	2,119
19 Krosno	1,352	1,352
20 Legnica	1,280	1,280
21 Leszno	1,121	1,121
22 Lublin	2,145	2,104
23 Lomze	1,269	1,269
24 City of Lodz	1,969	1,969
25 Nowy Sacz	1,766	1,766
26 Olsztyn	1,843.5	1,832
27 Opole	2,462	2,462
28 Ostroleka	1,212	1,212
29 Pila	1,382	1,382
30 Piotrkow	1,727	1,727
31 Plock	1,401	1,401
32 Poznan	2,641	2,641
33 Przemysl	1,199	1,178
34 Radom	1,842	1,812
35 Rzeszow	1,755	1,755
36 Siedlce	1,823	1,823
37 Sieradz	1,273	1,273
38 Skierniewice	1,190	1,190
39 Slupsk	1,250	1,250
40 Suwalki	1,519	1,519

Table of State Administration Slots Included in Local Budget [con'd]

	Voivodship	Total	Budget-financed Units
41	Szczecin	2,170.5	2,085.5
42	Tarnobrzeg	1,746	1,746
43	Tarnow	1,640	1,640
44	Torun	1,529	1,529
45	Walbrzych	1,715	1,715
46	Wloclaw	1,249	1,249
47	Wroclaw	2,122	2,122
48	Zamosc	1,570	1,570
49	Zielona Gora	1,835	1,760
	Total	88,871	88,434.5
	Reserves*	905	905
	Grand total	89,776	89,339.5

*

1. Total reserves available to the Minister of Administration, Local Economy, and Environmental Protection allocated for projected reactivation of certain gminas (parishes) -- 550 slots.

2. Special reserves for civil defense tasks -- 55 slots.

3. Special reserves available to the Minister of Administration, Local Economy, and Environmental Protection, in cooperation with the Minister of Finance, for voivodship agency financial departments, in connection with the decentralization of tasks, including those in the realm of financial planning and clearing of accounts [settlements] with the budget -- 300 slots.

10790

CSO: 2600 /843

END

END OF

FICHE

DATE FILMED

Nov 4-1982